

RECEIVED
LEGISLATIVE AUDITOR
2000 JUL -5 AM 11:11

ORIGINAL
FILE COPY
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

**RAPIDES PARISH POLICE JURY
Alexandria, Louisiana**

**Primary Government Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended December 31, 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 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 JUL 19 2000

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana

Primary Government Financial Statements
 and Independent Auditor's Reports
 As of and for the Year Ended December 31, 1999
 With Supplemental Information Schedules

C O N T E N T S

| | <u>Statement</u> | <u>Page No.</u> |
|--|------------------|-----------------|
| Independent Auditor's Report on the Primary Government Financial Statements | | 1 |
| Primary Government Financial Statements: | | |
| Combined Balance Sheet, December 31, 1999 - All Fund Types and Account Groups | A | 4 |
| Governmental Fund Type: | | |
| Combined Statement of Revenues, Expenditures, and Changes in Fund Balances | B | 6 |
| Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual: | | |
| General and Certain Special Revenue Funds | C | 8 |
| Debt Service and Capital Projects Funds | D | 10 |
| Notes to the Primary Government Financial Statements | | 11 |
| | <u>Schedule</u> | <u>Page No.</u> |
| Supplemental Information Schedules: | | |
| Special Revenue Funds: | | |
| Combining Balance Sheet | 1 | 33 |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances | 2 | 36 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Contents, December 31, 1999

| | <u>Schedule</u> | <u>Page No.</u> |
|---|-----------------|-----------------|
| Supplemental Information Schedules: (Cont'd) | | |
| Special Revenue Funds: (Cont'd) | | |
| Public Works Funds: | | |
| Combining Balance Sheet | 3 | 39 |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances | 4 | 41 |
| Fire District Maintenance Funds: | | |
| Combining Balance Sheet | 5 | 43 |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances | 6 | 45 |
| Federal Funds: | | |
| Combining Balance Sheet | 7 | 47 |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances | 8 | 48 |
| Debt Service Funds: | | |
| Combining Balance Sheet | 9 | 51 |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances | 10 | 52 |
| Capital Projects Funds: | | |
| Combining Balance Sheet | 11 | 54 |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances | 12 | 55 |
| Fiduciary Funds - Agency Funds: | | |
| Combining Balance Sheet | 13 | 57 |
| Combining Schedule of Changes in Deposit Balances | 14 | 58 |
| Schedule of Compensation Paid Jurors | 15 | 60 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Contents, December 31, 1999

| | <u>Schedule</u> | <u>Page No.</u> |
|--|-----------------|-----------------|
| Supplemental Information Schedules: (Cont'd) | | |
| Independent Auditor's Report Required By Government Auditing Standards: | | |
| Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | | 62 |
| Independent Auditor's Reports Required by Office of Management and Budget's (OMB) Circular A-133, <i>Audits of States, Local Governments and Non-Profit Organizations,</i> and the <i>Single Audit Act</i>: | | |
| Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 | | 65 |
| Schedule of Expenditures of Federal Awards | 16 | 67 |
| Schedule of Findings and Questioned Costs | 17 | 69 |
| Management Letter | | 70 |

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9495

INDEPENDENT AUDITOR'S REPORT

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

I have audited the accompanying primary government financial statements of the Rapides Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the foregoing table of contents. These primary government financial statements are the responsibility of management of the police jury. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds, 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 referred to above present fairly, in all material respects, the financial position of the primary government of the Rapides Parish Police Jury, as of December 31, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Rapides Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Rapides Parish Police Jury as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Audit Report, December 31, 1999

As discussed in note 14, the Rapides Parish Police Jury is a defendant in several lawsuits. These lawsuits are in various stages of resolution, and their ultimate outcome cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying primary government financial statements.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 23, 2000, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 23, 2000

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS**

**PRIMARY GOVERNMENT COMBINED FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

| | GENERAL FUND | GOVERNMENTAL SPECIAL REVENUE FUNDS | FUND TYPE DEBT SERVICE FUNDS | CAPITAL PROJECTS FUNDS | FIDUCIARY FUND TYPE - AGENCY FUNDS |
|--|--------------------|---|---------------------------------------|------------------------------|--|
| ASSETS AND OTHER DEBITS | | | | | |
| Assets: | | | | | |
| Cash and cash equivalents | | \$5,384,442 | \$152,514 | \$251 | \$64,422 |
| Receivables | \$1,377,197 | 9,126,229 | | 31,540 | 1,430,849 |
| Interfund receivables | 110,523 | 309,032 | | | |
| Intergovernmental receivables | 340,426 | | | | |
| Other | | 172 | | | |
| Land, buildings, and equipment | | | | | |
| Other debits: | | | | | |
| Amount available in debt service funds | | | | | |
| Amount to be provided for retirement of general long-term debt | | | | | |
| TOTAL ASSETS AND OTHER DEBITS | \$1,828,146 | \$14,819,875 | \$152,514 | \$31,791 | \$1,495,271 |
| LIABILITIES, FUND EQUITY AND OTHER CREDITS | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$307,975 | \$636,131 | | \$31,790 | \$3,693 |
| Due to taxing bodies and others | | 403,693 | | | 1,458,454 |
| Interfund payables | 100,594 | 285,837 | | | 33,124 |
| Loans payable | | 1,000 | | | |
| Deferred revenues | | 194,316 | | | |
| Compensated absences payable | | | | | |
| Capital leases payable | | | | | |
| Bonds and certificates of indebtedness payable | | | | | |
| Total liabilities | 408,569 | 1,520,977 | NONE | 31,790 | 1,495,271 |
| Fund Equity and Other Credits: | | | | | |
| Other credits - investment in general fixed assets | | | | | |
| Fund equity: | | | | | |
| Fund balances: | | | | | |
| Reserved for debt service | | | \$152,514 | | |
| Unreserved: | | | | | |
| Designated for - unemployment compensation | 290,136 | | | | |
| Undesignated | 1,129,442 | 13,298,898 | | 1 | |
| Total Fund Equity | 1,419,577 | 13,298,898 | 152,514 | 1 | NONE |
| TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS | \$1,828,146 | \$14,819,875 | \$152,514 | \$31,791 | \$1,495,271 |

The accompanying notes are an integral part of this statement.

| ACCOUNT GROUPS | | TOTAL (MEMORANDUM ONLY) |
|----------------------------|------------------------------|-------------------------------|
| GENERAL FIXED ASSETS | GENERAL LONG-TERM DEBT | |
| | | \$5,601,630 |
| | | 11,965,815 |
| | | 419,555 |
| | | 340,426 |
| | | 172 |
| \$26,836,865 | | 26,836,865 |
| | \$152,514 | 152,514 |
| | 5,433,912 | 5,433,912 |
| ----- | ----- | ----- |
| \$26,836,865 | \$5,586,426 | \$50,750,899 |
| ===== | ===== | ===== |
| | | \$979,590 |
| | | 1,862,147 |
| | | 419,555 |
| | | 1,000 |
| | | 194,316 |
| | \$192,873 | 192,873 |
| | 922,354 | 922,354 |
| | 4,471,200 | 4,471,200 |
| ----- | ----- | ----- |
| NONE | 5,586,426 | 9,043,033 |
| ----- | ----- | ----- |
| \$26,836,865 | | 26,836,865 |
| | | 152,514 |
| | | 290,136 |
| | | 14,428,341 |
| ----- | ----- | ----- |
| 26,836,865 | NONE | 41,707,855 |
| ----- | ----- | ----- |
| \$26,836,865 | \$5,586,426 | \$50,750,889 |
| ===== | ===== | ===== |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | GENERAL FUND | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECTS FUNDS | TOTAL (MEMORANDUM ONLY) |
|---|-----------------|-----------------------------|--------------------------|------------------------------|-------------------------------|
| REVENUES | | | | | |
| ----- | | | | | |
| Taxes: | | | | | |
| Ad valorem | \$1,008,219 | \$8,077,507 | | | \$9,085,725 |
| Sales and use | | 3,055,069 | | | 3,055,069 |
| Other taxes, penalties, and interest | 247,718 | | | | 247,718 |
| Licenses and permits | 480,315 | | | | 480,315 |
| Intergovernmental revenues: | | | | | |
| Federal funds | 30,628 | 2,746,960 | | \$28,495 | 2,806,083 |
| State funds | 805,750 | 2,128,304 | | 165,532 | 3,099,586 |
| Local funds | 11,541 | 546,185 | | | 557,726 |
| Fees, charges, and commissions for services | 966,711 | 1,029,442 | | | 1,996,153 |
| Fines and forfeitures | 29,021 | 680,491 | | | 709,512 |
| Use of money - interest earnings | 31,824 | 526,186 | \$11,760 | 129 | 569,899 |
| Miscellaneous | 1,010,896 | 28,971 | | | 1,039,866 |
| | ----- | ----- | ----- | ----- | ----- |
| Total revenues | 4,622,623 | 18,819,114 | 11,760 | 194,155 | 23,647,651 |
| | ----- | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | | |
| ----- | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative | 423,504 | | | | 423,504 |
| Judicial | 1,040,590 | 1,633,437 | | | 2,674,027 |
| Elections | 98,906 | | | | 98,906 |
| Finance and administrative | 630,013 | | | | 630,013 |
| Other general administration | | 518,550 | | 207 | 518,757 |
| Public safety | | 4,108,846 | | 165,652 | 4,274,498 |
| Public works | 1,950,420 | 7,211,235 | | | 9,161,656 |
| Health and welfare | 11,647 | 1,395,666 | | | 1,407,313 |
| Culture and recreation | | 202,155 | | | 202,155 |
| Economic development and assistance | 21,984 | 2,418,879 | | | 2,440,863 |
| Miscellaneous | 1,000,180 | | | | 1,000,180 |
| Capital outlay | | | | 28,495 | 28,495 |
| Debt service | 8,110 | 1,016,464 | 146,093 | | 1,170,667 |
| | ----- | ----- | ----- | ----- | ----- |
| Total expenditures | 5,185,354 | 18,505,231 | 146,093 | 194,354 | 24,031,031 |
| | ----- | ----- | ----- | ----- | ----- |
| EXCESS (Deficiency) OF REVENUES | | | | | |
| ----- | | | | | |
| OVER EXPENDITURES | (562,731) | 313,883 | (134,332) | (199) | (383,380) |
| | ----- | ----- | ----- | ----- | ----- |

(Continued)

The accompanying notes are an integral part of this statement.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | GENERAL FUND | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECTS FUNDS | TOTAL (MEMORANDUM ONLY) |
|---|-----------------|-----------------------------|--------------------------|------------------------------|-------------------------------|
| OTHER FINANCING SOURCES (Uses) | | | | | |
| Increase in general long-term debt | \$70,000 | \$210,126 | | | \$280,126 |
| Sale of assets | | 9,825 | | | 9,825 |
| Operating transfers in | 1,366,458 | 867,652 | \$144,805 | | 2,378,915 |
| Operating transfers out | (713,614) | (1,622,298) | (43,000) | (\$3) | (2,378,915) |
| Total other financing sources (uses) | 722,844 | (534,695) | 101,805 | (3) | 289,951 |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | | | | | |
| | 160,113 | (220,812) | (32,528) | (202) | (93,429) |
| FUND BALANCES AT BEGINNING OF YEAR | | | | | |
| | 1,259,465 | 13,519,710 | 185,042 | 203 | 14,964,419 |
| FUND BALANCES AT END OF YEAR | | | | | |
| | \$1,419,577 | \$13,298,898 | \$152,514 | \$1 | \$14,870,990 |

(Concluded)

The accompanying notes are an integral part of this statement.

Statement C

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUNDS - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (Non-GAAP Basis and Actual)
 For the Year Ended December 31, 1999

| | GENERAL FUND | | | SPECIAL REVENUE FUNDS | | |
|--|--------------------|------------------|--|-----------------------|--------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | | | | |
| Taxes: | | | | | | |
| Ad valorem | \$920,600 | \$920,608 | | \$7,354,563 | \$7,424,967 | \$70,404 |
| Sales and use | | | | 1,681,318 | 1,626,993 | (54,325) |
| Other taxes, etc. | 245,000 | 245,633 | \$633 | | | |
| Licenses and permits | 480,600 | 480,315 | (285) | | | |
| Intergovernmental revenues - | | | | | | |
| Federal funds | 34,830 | 37,579 | 2,749 | 849,188 | 495,646 | (353,542) |
| State funds | 778,131 | 629,160 | (148,971) | 2,473,043 | 2,476,670 | 3,627 |
| Local funds | 10,000 | 9,167 | (833) | 133,448 | 110,413 | (23,035) |
| Fees, charges, and commissions for services | | | | | | |
| | 904,180 | 902,641 | (1,539) | 1,129,343 | 1,088,078 | (41,265) |
| Fines and forfeitures | 31,400 | 31,429 | 29 | 653,200 | 581,360 | (71,840) |
| Use of money and property | 32,293 | 31,823 | (470) | 367,152 | 470,879 | 103,727 |
| Miscellaneous | 990,818 | 976,775 | 14,043 | 52,930 | 61,470 | 8,540 |
| Total revenues | 4,427,852 | 4,265,130 | (162,723) | 14,694,185 | 14,336,476 | (357,709) |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Legislative | 422,500 | 422,228 | 272 | | | |
| Judicial | 1,104,028 | 1,099,874 | 4,154 | 1,461,870 | 1,463,455 | (1,585) |
| Elections | 98,618 | 98,576 | 42 | 2,420 | 2,420 | |
| Finance and administrative | 608,974 | 619,376 | (10,402) | 248,564 | 249,581 | (1,017) |
| Other general government | 292,829 | 17,128 | 275,701 | 256,590 | 238,233 | 18,357 |
| Public safety | 2,012,152 | 1,923,947 | 88,205 | 7,990,633 | 4,625,620 | 3,365,014 |
| Public works | | | | 10,019,034 | 7,947,078 | 2,071,956 |
| Health and welfare | 11,712 | 11,647 | 65 | 214,796 | 200,862 | 13,934 |
| Culture and recreation | | | | 40,000 | 45,860 | (5,860) |
| Economic development and assistance | 21,232 | 21,105 | 127 | 47,754 | 47,753 | 1 |
| Miscellaneous | 916,400 | 916,400 | | | | |
| Debt service | | | | 969,217 | 968,711 | 506 |
| Total expenditures | 5,488,445 | 5,130,281 | 358,164 | 21,250,878 | 15,789,573 | 5,461,305 |
| EXCESS (Deficiency) OF REVENUES | | | | | | |
| OVER EXPENDITURES | (1,060,592) | (865,151) | 195,441 | (6,556,693) | (1,453,097) | 5,103,596 |

(Continued)

The accompanying notes are an integral part of this statement.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUNDS - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (Non-GAAP Basis and Actual)
 For the Year Ended December 31, 1999

| | GENERAL FUND | | | SPECIAL REVENUE FUNDS | | |
|--|--------------|-------------|--|-----------------------|-------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| OTHER FINANCING SOURCES (Uses) | | | | | | |
| Sale of assets | | | | \$9,500 | \$9,825 | \$325 |
| Long-term loan proceeds | | | | | | |
| Operating transfers in | \$2,187,662 | \$2,195,995 | \$8,333 | 2,213,982 | 2,203,016 | (10,966) |
| Operating transfers out | (1,394,653) | (1,358,131) | 36,522 | (1,434,487) | (1,461,229) | (26,742) |
| Total other financing sources (uses) | 793,009 | 837,864 | 44,855 | 788,995 | 751,612 | (37,383) |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | (267,583) | (27,287) | 240,296 | (5,767,698) | (701,485) | 5,066,213 |
| FUND BALANCES AT BEGINNING OF YEAR | 267,583 | 267,583 | | 6,028,088 | 6,009,357 | (18,731) |
| FUND BALANCES AT END OF YEAR | NONE | \$240,296 | \$240,296 | \$260,390 | \$5,307,873 | \$5,047,482 |

(Concluded)

The accompanying notes are an integral part of this statement.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - DEBT SERVICE AND CAPITAL PROJECTS FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (Non-GAAP Basis and Actual)
 For the Year Ended December 31, 1999

| | DEBT SERVICE FUNDS | | | CAPITAL PROJECTS FUNDS | | |
|--|--------------------|-----------|--|------------------------|----------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | | | | |
| Intergovernmental revenues: | | | | | | |
| Federal funds | | | | \$28,495 | \$28,495 | |
| State funds | | | | 134,048 | 133,992 | (\$56) |
| Use of money and property | \$11,097 | \$11,760 | \$663 | 120 | 128 | 8 |
| Total revenues | 11,097 | 11,760 | 663 | 162,663 | 162,615 | (48) |
| EXPENDITURES | | | | | | |
| Debt service | 147,703 | 146,093 | 1,610 | | | |
| Capital outlay | | | | 162,663 | 162,566 | 97 |
| Total expenditures | 147,703 | 146,093 | 1,610 | 162,663 | 162,566 | 97 |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | | | | | | |
| | (136,606) | (134,333) | 2,273 | NONE | 49 | 49 |
| OTHER FINANCING SOURCES | | | | | | |
| Operating transfers in | 144,814 | 144,805 | (9) | | | |
| Operating transfers out | (193,250) | (43,000) | 150,250 | | | |
| Total operating transfers in (out) | (48,436) | 101,805 | 150,241 | NONE | NONE | NONE |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | | | | | | |
| | (185,042) | (32,528) | 152,523 | NONE | 49 | 49 |
| FUND BALANCES AT BEGINNING OF YEAR | | | | | | |
| | 185,042 | 185,042 | | NONE | 203 | 203 |
| FUND BALANCES AT END OF YEAR | | | | | | |
| | NONE | \$152,514 | \$152,523 | NONE | \$252 | \$252 |

The accompanying notes is an integral part of this statement.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Notes to the Primary Government Financial Statements
As of and for the Year Ended December 31, 1999

INTRODUCTION

The Rapides Parish Police Jury is the governing authority for Rapides Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2000.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Rapides Parish Police Jury is the financial reporting entity for Rapides 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.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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. 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 debt) that are not recorded in the funds because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds 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 police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

Governmental Fund Types:

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

Special Revenue Funds -- are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and drainage maintenance, fire protection, etc.

Debt Service Funds -- account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges.

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

Fiduciary Fund Type - Agency Funds -- are used to account for assets that the police jury holds on behalf of others as its agent. Agency funds are custodial in nature (i.e., assets equal liabilities) and do not involve measurement of the results of operations.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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

Long-term debt expected to be financed from governmental funds are accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

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 all governmental fund types and the fiduciary fund type agency funds. 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 47:1994 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

Substantially all licenses and permits are recognized when collected by the Rapides Parish Sales Tax Office or the offtrack wagering facility.

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.

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Rapides Parish Sales Tax Office and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles. The related receivable in the primary government financial statements represents sales tax collections from the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles for December 31, 1999 and remitted to the police jury in January 1999.

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, licenses and permits, 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 and compensated absences which are recognized when paid.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and increases in general long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its 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 receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. For the year ended December 31, 1999, the police jury adopted cash basis budgets for the governmental funds, except the Job Training Partnership Act Special Revenue Fund because the budget for this fund is prepared for the program year, which is different from the police jury's calendar year. Accordingly, this fund is excluded from the accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Statement C and D). Budget comparison statements included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on budgetary comparison financial statements to the same amounts shown on GAAP basis financial statements:

| | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Fund |
|--|-----------------|-----------------------------|--------------------------|-----------------------------|
| | ----- | ----- | ----- | ----- |
| Excess (deficiency) of revenues and other uses over expenditures and other sources (cash basis) Statement C and D | (\$27,287) | (\$701,485) | \$9,172 | NONE |
| Adjustments: | | | | |
| Revenues/Receivables (net) | 357,493 | 4,482,638 | 1,245 | \$48 |
| Expenditures/Payables (net) | (55,073) | (2,715,658) | (83) | 97 |
| Other financing sources/uses (net) | (115,020) | (1,286,307) | (42,862) | NONE |
| | ----- | ----- | ----- | ----- |
| Excess (deficiency) of revenues and other uses over expenditures and other sources (GAAP basis) Statement B | \$160,113 | (\$220,812) | (\$32,528) | (\$49) |
| | ===== | ===== | ===== | ===== |

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

F. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

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

The police jury has cash and cash equivalents (net of cash overdrafts) in interest bearing demand deposits totaling \$5,601,630.

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Cash and cash equivalents (bank balances) totaling \$10,036,469 are secured by \$200,000 of federal deposit insurance (GASB Category 1), and \$9,836,469 of securities held in the trust department of the fiscal agent bank, in the name of the police jury. (GASB Category 2).

H. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet.

I. ADVANCES TO OTHER FUNDS

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriations.

J. INVENTORIES

Inventories, consisting of office supplies and road maintenance materials, i.e., sand, gravel, asphalt, etc., are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1999, are considered immaterial; therefore, they have not been included in the financial statements.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

K. ANNUAL AND SICK LEAVE

The following provides detail on annual and sick leave policies of the police jury and the other component units included in the accompanying primary government financial statements.

Police Jury -- employees of Rapides Parish Police Jury receive 10 to 25 days of annual and sick leave each year, depending on their length of service. Upon termination or retirement, employees (or heirs) may be paid at the employees' current rate of pay for annual leave of up to 45 days. Accumulated annual leave may not be carried beyond an employee's anniversary date in an amount which exceeds 20 working days; accordingly, for financial reporting purposes, the general long-term debt liability of the police jury is computed based on a maximum of 20 days or 160 hours. Employees are not paid for accrued sick leave upon resignation or retirement, but accrued sick leave may be applied against total employment years at retirement.

Fire Protection Districts -- firemen earn from 18 to 30 days of annual leave each year. Firemen are entitled to full pay during sickness and incapacity for a period of not less than 52 weeks. This policy does not apply to voluntary unpaid members of the fire protection districts.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

L. SALES TAXES

The Rapides Parish Police Jury collects the following sales and use taxes:

1. A one per cent sales and use tax that is dedicated to the police jury, the school board, and various municipalities. The sales tax ordinance, approved by the voters of Rapides Parish on September 19, 1977, requires the parish's portion of the sales tax to be used to construct and maintain public roads, highways, bridges, and other capital improvements; to pay salaries of parish employees; and for any other lawful purposes, including funding bonds in the manner provided by Louisiana Revised Statutes 33:2721-2734 for capital improvements. The tax was approved for an indefinite period.

In the accompanying primary government financial statements, the parish's portion of the sales tax transferred from the Sales Tax Agency Fund is recognized as revenue in the Sales Tax and Bond Special Revenue Fund. Transfers of sales taxes to other funds from this fund are shown as other financing sources.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

2. A one-half per cent sales and use tax that is dedicated to the police jury and various municipalities. The sales tax is collected in the area within Rapides Parish that is outside the corporate limits of the cities of Alexandria and Pineville (Sales Tax District No. 3). The sales tax ordinance, initially approved by the voters of Sales Tax District No. 3 on April 4, 1987, requires that the parish's portion of the sales tax be used to construct and maintain public streets, roads, highways, bridges, and drainage. The tax, which expires on May 31, 2002, is recognized as revenue in the Road and Bridge Special Revenue Fund.

3. A one percent sales and use tax was approved by the voters on May 2, 1987, to be used for salary supplements for all employees of the school board and to give additional support for the operation of public schools of Rapides Parish. The tax was approved for an indefinite period.

4. The police jury is also authorized to collect and remit to the City of Alexandria (two per cent), the City of Pineville (two per cent), the Town of Glenmora (one and one-half per cent), the Town of Boyce (one per cent) and the Town of Lecompte (one per cent), additional sales and use taxes collected within the city limits of those municipalities. The police jury is entitled to retain a pro rata portion of all reasonable and necessary costs of administering and collecting these taxes. The cost associated with collecting the sales taxes is deducted from collections prior to remittance to the various entities.

M. HOTEL/MOTEL TAX

As provided by Louisiana Revised Statute 33:4574, the police jury has levied a two per cent tax on the occupancy of all hotel/motel rooms in the parish. Proceeds of the tax, less collection costs, are distributed to the Alexandria-Pineville-Rapides Convention Commission for the promotion of tourism in Rapides Parish. The Hotel-Motel Tax Agency Fund accounts for the collection and distribution of the tax.

N. FUND EQUITY

Reserves -- represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designations -- represent plans for future use of financial resources.

O. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

P. 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. FUND DEFICITS

The Criminal Court (Special Revenue) Fund has an unreserved/undesignated fund deficit of \$168,401, at December 31, 1999. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

The 9th Judicial District Non Support (Special Revenue) Fund has an unreserved/undesignated fund deficit of \$165, at December 31, 1999. Management intends to eliminate this deficit through controlling expenditures.

3. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

| Class of Receivable | General Fund | Special Revenue Funds | Capital Projects Funds | Agency Funds | Total |
|-----------------------------|--------------|-----------------------|------------------------|--------------|--------------|
| Taxes: | | | | | |
| Ad valorem | \$960,401 | \$7,839,247 | | | \$8,799,649 |
| Sales and use | | | | \$1,430,849 | 1,430,849 |
| Licenses and permits | 61,804 | | | | 61,804 |
| Intergovernmental revenues: | | | | | |
| Federal | | 440,916 | | | 440,916 |
| State | 306,607 | 742,275 | \$31,540 | | 1,080,422 |
| Other | 48,385 | 103,790 | | | 152,176 |
| Total | \$1,377,197 | \$9,126,229 | \$31,540 | \$1,430,849 | \$11,965,815 |

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1999:

| | Land | Buildings | Equipment and Furniture | Total |
|-------------------|-------------|--------------|-------------------------|--------------|
| Beginning Balance | \$1,450,138 | \$15,536,677 | \$9,521,726 | 26,508,541 |
| Additions | | 198,309 | 762,895 | 961,204 |
| Deductions | | | (632,880) | (632,880) |
| Ending Balance | \$1,450,138 | \$15,734,986 | \$9,651,741 | \$26,836,865 |

At December 31, 1999, approximately \$14,662,034, or 54.63 per cent of the general fixed assets are recorded at estimated historical costs and \$12,174,831, or 45.37 per cent are valued at actual historical cost.

5. PENSION PLANS

Parochial Employees Retirement System of Louisiana -- substantially all employees of the police jury, excluding employees of the Rapides Parish Fire Protection Districts, are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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 7.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$399,331, \$410,850, and \$370,741, respectively, equal to the required contributions for each year.

Louisiana Firefighters Retirement System -- substantially all employees of the Rapides Parish Fire Protection Districts are members of the Louisiana Firefighters Retirement System ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance prior to January 1, 1980, exempting itself from participation in the system. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third per cent of their final-average salary for each year of creditable service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 if they had at least 20 years of creditable service at termination) and receive their benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

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 Firefighters' Retirement System, 2722 Wooddale Blvd., Suite D, Baton Rouge, LA 70805, or by calling (504) 925-4060.

Members are required by state statute to contribute 9 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8 percent of annual covered payroll. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$138,844, \$118,230, and \$95,903, respectively, equal to the required contributions for each year.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Primary Government Financial Statements (Continued)

6. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Rapides Parish Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The police jury recognizes the cost of providing these benefits (police jury's portion of premiums) as an expenditure when paid during the year, which was approximately \$932,556. The police jury's cost of providing retiree health care benefits (police jury's portion of premiums) totaled \$163,680 for the 49 retirees.

7. COMPENSATED ABSENCES

At December 31, 1999, employees of the police jury have accumulated and vested \$192,873 of employee leave benefits, which were computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term debt account group.

8. LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying primary government financial statements. The lease obligations, consisting of equipment, i.e., vehicles, radios, et cetera, are paid from the General Fund, Fire District Maintenance Funds, the Road District Maintenance Funds, the Road and Bridge Fund, and the 911 Communications District Fund.

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

| Year End December 31, ----- | Capital Lease Obligations ----- |
|--|--|
| 2000 | \$395,783 |
| 2001 | 232,092 |
| 2002 | 165,172 |
| 2003 | 111,588 |
| Thereafter | 153,228 |
| | ----- |
| Total minimum lease payments | 1,057,862 |
| Less - amount representing interest | (135,508) |
| | ----- |
| Net present value of future lease payments | \$922,354 ***** |

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

In addition, the police jury has commitments under several operating lease agreements for office space, voting precincts, copy machines, and fire districts. These lease agreements provide for cancellation in the event the police jury does not appropriate funding in subsequent fiscal years. Therefore, the police jury is not obligated beyond the end of the current year.

9. CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1999:

| | Bonds and Certificates of Indebtedness | Capital Leases | Compensated Absences | Total |
|-------------------|---|-------------------|-------------------------|-------------|
| Beginning Balance | \$4,958,700 | \$876,388 | \$195,891 | \$6,030,979 |
| Additions | 70,000 | 379,376 | 181,634 | 631,010 |
| Deductions | (557,500) | (333,410) | (184,653) | (1,075,563) |
| Ending Balance | \$4,471,200 | \$922,354 | \$192,873 | \$5,586,426 |

Public improvement bonds:

\$530,000 - 1991 public improvement bonds for constructing a new building for the Rapides Parish Sales Tax Department. Principal is due in annual installments of \$30,000 to \$55,000 through December 1, 2005, with interest at 6.20 per cent to 11.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund.

\$285,000

\$1,000,000 - 1994 public improvement bonds for repairs to the parish courthouse. Principal is due in annual installments of \$30,000 to \$80,000 through December 1, 2013, with interest at 4.70 per cent to 9.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund.

815,000

Total Sales Tax and Bond Debt Service Fund

1,100,000

Total bonded indebtedness

1,100,000

Certificates of indebtedness:

General Fund:

\$70,000 - 1999 certificates of indebtedness for acquiring property to be used in the general government operations of the police jury. Principal is due in annual installments of \$5,700 to \$8,700 through May 1, 2009, with interest at 5.280 per cent. Debt retirement payments are made from the General Fund.

70,000

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

Road District Maintenance Funds:

| | |
|---|------------------|
| \$1,300,000 - 1996 certificates of indebtedness for constructing and up-grading public roads, highways, and bridges, and the payment of various expenses in connection therewith. Principal is due in annual installment of \$105,000 to \$160,000 through March 1, 2006, with interest at 5 per cent. Debt retirement payments are made from the Road District 2-B Maintenance Special Revenue Fund. | \$965,000 |
| \$560,000 - 1997 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 2-C. Principal is due in annual installments of \$44,000 to \$69,000 through March 1, 2007, with interest at 5 per cent. Debt retirement payments are to be made from the Road District No. 2-C Maintenance Special Revenue Fund. | 469,000 |
| \$250,000 - 1990 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 6-A. Principal is due in annual installments of \$25,000 to \$36,000 through July 2, 2000, with interest at 9 per cent. Debt retirement payments are to be made from the Road District No. 6-A Maintenance Special Revenue Fund. | 36,000 |
| \$350,000 - 1996 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 9-B. Principal is due in annual installments of \$30,000 to \$50,000 through March 1, 2005, with interest at 5 per cent. Debt retirement payments are to be made from the Road District No. 9-B Maintenance Special Revenue Fund. | 250,000 |
| \$350,000 - 1997 certificates of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 10-A. Principal is due in annual installments of \$30,000 to \$45,000 through March 1, 2006, with interest at 5 per cent. Debt retirement payments are to be made from Road District No. 10-A Maintenance Special Revenue Fund. | 260,000 |
| \$1,250,000 - 1999 certificates of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 10-A. Principal is due in annual installments of \$135,000 to \$180,000 through March 1, 2006, with interest at 5 per cent. Debt retirement payments are to be made from Road District No. 10-A Maintenance Special Revenue Fund. | 1,115,000 |
| Total Road District Maintenance Funds | <u>3,095,000</u> |

Fire Protection District Maintenance Funds:

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

\$40,000 - 1990 certificate of indebtedness for acquisition of buildings, machinery, and equipment, including real and personal property, to be used in providing fire protection in Fire Protection District No. 7. Principal is due in annual installments of \$4,000 to \$6,000 through April 10, 1999, with interest at 9 per cent. Debt retirement payments are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund. \$6,000

\$152,000 - 1991 certificate of indebtedness for the purpose of constructing fire protection facilities in Fire Protection District No. 7. Principal is due in annual installments of \$17,000 to \$23,000 through January 19, 2000, with interest at 8 1/2 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund. 23,000

\$200,000 - 1995 certificate of indebtedness for the purpose of constructing fire protection facilities for Fire Station No.2 on Palmer Chappel Road in Fire Protection District No. 7. Principal is due in annual installments of \$16,000 to \$25,000 through January 19, 2005, with interest at 6 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund. 129,000

\$85,000 - 1991 certificate of indebtedness for the purpose of constructing fire protection facilities in Fire Protection District No. 10. Principal is due in annual installments of \$8,000 to \$12,000 through March 1, 2001, with interest at 8 1/2 per cent. Debt retirement payments are to be made from the Fire Protection District No. 10 Maintenance Special Revenue Fund. 23,000

Total Fire Protection District Maintenance Funds 181,000

Other Special Revenue Funds:

\$40,000 - 1999 certificates of indebtedness for constructing, operating, and maintaining recreational facilities of Buckeye Recreation District. Principal is due in annual installments of \$7,300 to \$8,900 through March 1, 2002, with interest at 6.00 per cent. Debt retirement payments are to be made from the Buckeye Recreation District Special Revenue Fund. 25,200

Total certificates of indebtedness 3,371,200

Total Bonds and Certificates of Indebtedness \$4,471,200

At December 31, 1999, the police jury has accumulated \$152,514, in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding at December 31, 1999, including interest of \$1,241,223, are as follows:

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Primary Government Financial Statements (Continued)

| Year End December 31, | General Obligations Bonds | Certificates of Indebtedness | Capital Lease Obligations | Total |
|-----------------------|---------------------------------|------------------------------------|---------------------------------|--------------------|
| 2000 | 145,603 | 647,149 | 395,783 | 1,188,534 |
| 2001 | 146,003 | 580,017 | 232,092 | 958,111 |
| 2002 | 146,045 | 559,440 | 165,172 | 870,657 |
| 2003 | 145,645 | 546,592 | 111,588 | 803,824 |
| Thereafter | 983,305 | 1,677,118 | 153,228 | 2,813,650 |
| Totals | \$1,566,600 | \$4,010,316 | \$1,057,862 | \$6,634,777 |

In accordance with Louisiana Revised Statute 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1999, the statutory limit is \$37,748,848.

Several bond issues have been made by industrial districts within the parish; however, the police jury does not guarantee these bonds, nor does the name of the police jury appear on the face of these bonds.

10. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. The police jury does not intend to transfer the balance due at December 31, 1999, to the General Fund because the police jury appropriates funds in excess of this amount on an annual basis. Accordingly, this amount has not been record as a liability of the Criminal Court Fund or as a receivable of the General Fund.

11. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 1999, are as follows:

| FUND | Interfund | |
|---|------------|-----------|
| | Receivable | Payable |
| General Fund | \$110,523 | \$100,593 |
| Special Revenue Funds: | | |
| Criminal Court Fund | 48,650 | 153,009 |
| Road and Bridge Fund | 40,092 | 1,847 |
| Buckeye Recreation District | | 335 |
| 911 Communications District Fund | | 560 |
| Watershed Maintenance Fund | | 75 |
| Courthouse Parking Fund | | 21 |
| Non-Support Fund | | 331 |
| Sales Tax and Bond Fund | 99 | 99 |
| Health Unit Maintenance Fund | 140,462 | |
| Ninth Judicial District Court Juvenile Expense Fund | | 5,423 |
| Job Training Partnership Act Fund | | 1,505 |
| School-To-Work Fund | | 55,000 |
| Juvenile Justice Grant Fund | 64,449 | 6 |
| Drug Court Fines and Bond Fund | | 11 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Primary Government Financial Statements (Continued)

| Fund | Interfund | |
|-------------------------------|------------------|------------------|
| | Receivable | Payable |
| Intensive Juvenile Grant Fund | \$14,566 | \$10,172 |
| Drug Control Grant Fund | | 50,255 |
| Teen Drug Control Grant Fund | | 4,145 |
| Fire Districts: | | |
| No. 2 | | 1,934 |
| No. 3 | | 106 |
| No. 4 | | 176 |
| No. 5 | | 15 |
| No. 6 | | 715 |
| No. 7 | | 75 |
| No. 8 | 715 | |
| No. 11 | | 23 |
| Agency Funds | | 33,124 |
| | <u>\$419,555</u> | <u>\$419,555</u> |
| Totals | | |

12. INTERGOVERNMENTAL RECEIVABLES

During the course of operations, transactions occur between governmental entities for services rendered. These receivables are classified as intergovernmental receivables on the balance sheet. Additionally, in accordance with Louisiana law, the police jury purchased equipment for the parish assessor's office and prorated, based on the 1994 parish tax roll, the cost of this equipment to the taxing bodies in the parish. These transactions resulted in the following intergovernmental receivables at December 31, 1999:

| | General Fund |
|--------------------------|------------------|
| Parish Taxing Bodies | \$293 |
| Towns and Municipalities | 677 |
| District Attorney | 339,456 |
| Totals | <u>\$340,426</u> |

13. RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

With the exception of general liability insurance which has not been obtained, the police jury carries commercial insurance for all the aforementioned risks of loss and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

14. LITIGATION

At December 31, 1999, the police jury is involved in numerous lawsuits. The district attorney, legal counsel for the police jury, has opined that the likelihood that the police jury will prevail in these lawsuits is good, even though the police jury does not have general liability insurance to cover any damages awarded the plaintiffs involved in these lawsuits. Based on the aforementioned opinion of legal counsel, no provision for any liability that may arise from settlement of these lawsuits has been recorded in the accompanying financial statements.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999

SPECIAL REVENUE FUNDS

PUBLIC WORKS FUNDS

ROAD AND BRIDGE FUND -- accounts for the operations and maintenance of the road and bridge maintenance department. Financing is provided by State of Louisiana Parish Transportation Funds, federal grants, severance taxes, and sales and use taxes.

ROAD DISTRICT MAINTENANCE FUNDS -- account for the maintenance of roads and bridges in the various road districts. Financing is provided by ad valorem taxes and state revenue sharing.

FIRE PROTECTION DISTRICT MAINTENANCE FUNDS -- account for the operation and maintenance of various fire districts. Financing is provided by ad valorem taxes.

CRIMINAL COURT FUND (NINTH JUDICIAL DISTRICT) -- accounts for operations of the criminal court system of the parish. Financing is provided by fines and forfeitures imposed by the *district court*, *district attorney conviction fees in criminal cases*, *operating transfers from the parish's General Fund*, and appropriations from the district attorney and judicial expense fund.

911 COMMUNICATIONS DISTRICT -- accounts for the operation and maintenance of the Rapides Parish District created by Louisiana Revised Statute 33:9101 et seq. Financing is provided by service fees charged telephone users in the parish.

BUCKEYE RECREATION DISTRICT FUND -- accounts for the maintenance and operation of the Buckeye Recreation District. Financing is provided by ad valorem taxes.

SENIOR CITIZENS FUND -- accounts for activities that benefit senior citizens. Financing is provided by ad valorem taxes and state revenue sharing.

RENAISSANCE FUND -- accounts for the maintenance and operation of a juvenile community correction and detention center. Financing is provided by ad valorem taxes and state revenue sharing.

HEALTH UNIT FUND -- accounts for the operations and maintenance of the parish health unit. Financing is provided by ad valorem taxes.

COURT REPORTER FUND -- accounts for the fees collected for court reporters' services. The office supplies and expenses of the court reporters are paid from this fund.

SALES TAX AND BOND FUND -- accounts for sales taxes transferred from the Sales Tax Agency Fund in accordance with the sales ordinance approved by voters of Rapides Parish.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999
SPECIAL REVENUE FUNDS (CONT'D)

WATERSHED MAINTENANCE FUND -- accounts for the operation and maintenance of the Cotile Lake Recreation Area. Financing is provided by user fees and operating transfers from the parish's General Fund.

COURTHOUSE PARKING FUND -- accounts for the operation of the courthouse parking facility. Financing is provided by user fees.

COLISEUM OFFICE COMPLEX FUND -- reactivated in 1992, it accounts for the operation and maintenance of the coliseum complex. Financing is provided by monthly rental payments from occupants of the various offices located in the coliseum complex. Funds are appropriated to the Rapides Parish Coliseum Commission for operation and maintenance of the complex.

JUVENILE EXPENSE FUND -- accounts for the operation of the juvenile justice system of the district court. Financing is provided by fees and charges assessed against juvenile offenders.

ECONOMIC DEVELOPMENT FUND -- accounts for activities relating to economic development in the parish. Financing is provided by grants from local businesses.

SUMMER ARTS FUND -- accounts for activities that encourage healthy social development through participation in supervised arts and cultural activities. Financing is provided by grants from the Rapides Foundation and other local grants.

DRUG COURT BONDS AND FINES FUND -- accounts for activities relating to monitoring individuals convicted of various drug offenses and placed on probation within the judicial system. Financing is provided by fees charged the various individuals placed on probation.

PUBLIC SAFETY FUND -- accounts for activities relating to improving the public safety of residents of the parish. Financing is provided by contributions from local businesses and interested individuals.

NINTH JUDICIAL DISTRICT NON SUPPORT FUND -- accounts for activites relating to the collection of delinquent support payments. Funding is provided by assessments levied by the Ninth Judicial District Court.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999
SPECIAL REVENUE FUNDS (CONT'D)

FEDERAL FUNDS

LOUISIANA JOB EMPLOYMENT TRAINING FUND (LAJET) -- accounts for the entitlement payments (State Administrative Matching Grants for Food Stamp Programs) received from the United States Department of Agriculture (CFDA No. 10.561) through the Louisiana Department of Social Services. The funds are used to provide job search training, independent individual job contacts, and follow-up support service interviews for food stamp mandatory work registrants.

JOB TRAINING PARTNERSHIP ACT FUNDS (JTPA) -- accounts for grants from the United States Department of Labor (CFDA Nos. 17.207, 17.246, and 17.250) through the Louisiana Department of Labor and the Louisiana Department of Education. The JTPA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

SCHOOL-TO-WORK -- accounts for grants from the United States Department of Education (CFDA No. 84.278) through the Louisiana Department of Education. The funds are used to assist States and localities to help participants obtain jobs and achieve self sufficiency.

WELFARE-TO-WORK -- accounts for grants from the United States Department of Labor (CFDA No. 17.253) through the Louisiana Department of Labor. The funds are used to assist States and localities to help move hard-to-employ welfare recipients into lasting unsubsidized jobs and achieve self sufficiency.

JUVENILE JUSTICE GRANT FUND -- accounts for grants from the United States Department of Justice (CFDA No. 16.540) through the Louisiana Commission on Law Enforcement for the purpose of developing juvenile corrective programs that strengthen and maintain the family unit and increase the capacity of local governments to conduct effective juvenile delinquency prevention programs.

DRUG COURT GRANT FUND -- accounts for grants from the United States Department of Justice (CFDA No. 16.585) which is intended to assist the parish in the establishment and development of drug courts.

EMERGENCY (HOMELESS) SHELTER GRANT FUND -- accounts for grants from the Department of Housing and Urban Development (CFDA No. 14.231) through the Louisiana Department of Social Services whose objective is to provide for homeless prevention activities for needy families.

LAW ENFORCEMENT GRANT FUND -- accounts for grants from the United States Department of Justice (CFDA No. 16.580) through the Louisiana Commission on Law Enforcement to provide leadership and direction in controlling the use and availability of illegal drugs and to improve the functioning of the criminal justice system emphasis on violent and serious offenders. This program is comprised of the Law Enforcement and the Church Arson Grant Funds of the police jury.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999
SPECIAL REVENUE FUNDS (CONT'D)

TEEN DRUG COURT GRANT FUND -- accounts for grants (Juvenile Accountability Incentive Block Grants) from the United States Department of Justice (CFDA No. 16.523) through the Louisiana Commission on Law Enforcement which is intended to provide States and units of local government with funds to promote greater accountability in the juvenile justice system.

INTENSIVE JUVENILE GRANT FUND -- accounts for grants (Bryne Formula Grant Program) from the United States Department of Justice (CFDA No. 16.579) through the Louisiana Commission on Law Enforcement which is intended to assist in the reduction and prevention of illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system.

COURT IMPROVEMENT FUND -- accounts for grants from the United States Department of Health and Welfare (CFDA No. 93.856) through the Louisiana Supreme Court and is intended to assist courts in performing their role in the continuum of care provided for families and children at risk.

JUVENILE TRUANCY GRANT FUND -- accouts for grants (Title V-Delinquency Prevention Programs) from the United States Department of Justice (CFDA No. 16.548) through the Louisiana Commission on Law Enforcement which is intended to increase the capacity of State and local governments to support the development of more effective prevention programs to improve the juvenile justice system.

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

PRIMARY GOVERNMENT COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1999

| | PUBLIC WORKS FUNDS | FIRE PROTECTION FUNDS | CRIMINAL COURT FUND | 911 COMMUNICATIONS FUND | BUCKEYE RECREATION DISTRICT | SENIOR CITIZENS FUND |
|---|--------------------------|-----------------------------|---------------------------|-------------------------------|-----------------------------------|----------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$834,157 | \$2,784,973 | | \$568,873 | \$6,956 | \$31,878 |
| Receivables | 3,322,172 | 3,960,272 | \$4,585 | 92,040 | 33,204 | 382,937 |
| Interfund receivables | 40,092 | 715 | 48,650 | | | |
| Intergovernmental receivables | | | | | | |
| Other assets | | | | | | |
| TOTAL ASSETS | \$4,196,420 | \$6,745,959 | \$53,235 | \$660,913 | \$40,160 | \$414,814 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$151,563 | \$188,087 | \$68,626 | \$5,148 | \$1,080 | \$11,121 |
| Due to taxing bodies and others | | | | | | 403,693 |
| Interfund payables | 1,847 | 3,043 | 153,009 | 560 | 335 | |
| Loans payable | | 1,000 | | | | |
| Deferred revenues | | | | | | |
| Total liabilities | 153,410 | 192,130 | 221,636 | 5,708 | 1,415 | 414,814 |
| Fund Equity: | | | | | | |
| Fund balances (deficit) - unreserved/undesignated | 4,043,010 | 6,553,829 | (168,401) | 655,206 | 38,745 | |
| Total Fund Equity | 4,043,010 | 6,553,829 | (168,401) | 655,206 | 38,745 | NONE |
| TOTAL LIABILITIES AND FUND EQUITY | \$4,196,420 | \$6,745,959 | \$53,235 | \$660,913 | \$40,160 | \$414,814 |

(Continued)

| RENAISSANCE FUND | HEALTH UNIT FUND | COURT REPORTER FUND | SALES TAX AND BOND FUND | WATERSHED MAINTENANCE FUND | COURTHOUSE PARKING FUND | COLISEUM OFFICE COMPLEX FUND | JUVENILE EXPENSE FUND | ECONOMIC DEVELOPMENT FUND |
|---------------------|---------------------------------|---------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------------|-----------------------------|---------------------------------|
| \$61,352 757,437 | \$881,914 367,692 140,462 | \$176 | \$99 | \$14,937 | \$18,402 1,100 | \$4,051 | \$16,276 | \$576 168 |
| \$818,789 | \$1,390,067 | \$176 | \$99 | \$14,937 | \$19,502 | \$4,051 | \$16,276 | \$744 |
| \$84,926 | \$13,834 | \$7 | \$99 | \$1,576 75 | \$21 | \$3,191 | \$432 5,423 | |
| 84,926 | 13,834 | 7 | 99 | 1,651 | 21 | 3,191 | 5,855 | NONE |
| 733,863 | 1,376,234 | 169 | | 13,286 | 19,481 | 860 | 10,421 | \$744 |
| 733,863 | 1,376,234 | 169 | NONE | 13,286 | 19,481 | 860 | 10,421 | 744 |
| \$818,789 | \$1,390,067 | \$176 | \$99 | \$14,937 | \$19,502 | \$4,051 | \$16,276 | \$744 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1999

| | SUMMER ARTS FUND | DRUG COURT FINES AND BOND FUND | PUBLIC SAFETY FUND | NON SUPPORT FUND | FEDERAL FUNDS | TOTAL |
|--|------------------------|--|--------------------------|------------------------|------------------|---------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$18 | \$19,257 | \$3,182 | | \$137,464 | \$5,384,442 |
| Receivables | | | | \$1,170 | 203,453 | 9,126,229 |
| Interfund receivables | | | | | 79,015 | 309,032 |
| Intergovernmental receivables | | | | | | |
| Other assets | | | | | 172 | 172 |
| TOTAL ASSETS | \$18 | \$19,257 | \$3,182 | \$1,170 | \$420,105 | \$14,819,875 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | | \$603 | \$229 | \$1,004 | \$104,705 | \$636,131 |
| Due to taxing bodies and others | | | | | | 403,693 |
| Interfund payables | | 11 | | 331 | 121,083 | 285,837 |
| Loans payable | | | | | | 1,000 |
| Deferred revenues | | | | | 194,316 | 194,316 |
| Total liabilities | NONE | 614 | 229 | 1,335 | 420,105 | 1,520,977 |
| Fund Equity: | | | | | | |
| Fund balances (deficit) - unreserved/undesignated | \$18 | 18,643 | 2,953 | (165) | NONE | 13,298,898 |
| Total Fund Equity | \$18 | 18,643 | 2,953 | (165) | NONE | 13,298,880 |
| TOTAL LIABILITIES AND FUND EQUITY | \$18 | \$19,257 | \$3,182 | \$1,170 | \$420,105 | \$14,819,875 |

(Concluded)

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | PUBLIC WORKS FUNDS | FIRE PROTECTION FUNDS | CRIMINAL COURT FUND | 911 COMMUNICATIONS FUND | BUCKEYE RECREATION DISTRICT |
|--|--------------------------|-----------------------------|---------------------------|-------------------------------|-----------------------------------|
| REVENUES | | | | | |
| ----- | | | | | |
| Taxes: | | | | | |
| Ad valorem | \$2,675,660 | \$3,848,788 | | | \$28,893 |
| Sales and use | 1,626,993 | | | | |
| Intergovernmental revenues: | | | | | |
| Federal funds | 237,464 | | | | |
| State funds | 1,961,370 | | | | 6,971 |
| Local funds | | \$326,211 | | | |
| Fees, charges, and commissions for services | | | | \$845,817 | |
| Fines and forfeitures | | | \$576,872 | | |
| Use of money and property | 146,436 | 207,432 | 420 | 29,408 | 689 |
| Miscellaneous | 4,997 | 9,681 | 14,047 | | |
| | ----- | ----- | ----- | ----- | ----- |
| Total revenues | 6,652,919 | 4,392,111 | 591,339 | 875,224 | 36,552 |
| | ----- | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | | |
| ----- | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Judicial | | | 1,500,414 | | |
| Other general administration | 230,231 | 186,182 | | 11,143 | 1,959 |
| Public safety | | 3,122,590 | | 736,740 | |
| Public works | 7,163,366 | | | | |
| Health and welfare | | | | | 22,680 |
| Culture and recreation | | | | | |
| Economic development and assistance | | | | | |
| Debt service | 664,905 | 303,806 | | | 9,462 |
| | ----- | ----- | ----- | ----- | ----- |
| Total expenditures | 8,058,501 | 3,612,578 | 1,500,414 | 747,883 | 34,101 |
| | ----- | ----- | ----- | ----- | ----- |
| EXCESS (Deficiency) OF REVENUES | | | | | |
| ----- | | | | | |
| OVER EXPENDITURES | (1,405,582) | 779,533 | (909,076) | 127,341 | 2,452 |
| | ----- | ----- | ----- | ----- | ----- |

(Continued)

| SENIOR CITIZENS FUND | RENAISSANCE FUND | HEALTH UNIT FUND | COURT REPORTER FUND | SALES TAX AND BOND FUND | WATERSHED MAINTENANCE FUND | COURTHOUSE PARKING FUND | COLISEUM OFFICE COMPLEX FUND | JUVENILE EXPENSE FUND |
|----------------------------|---------------------|------------------------|---------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------------|-----------------------------|
| \$382,890 | \$754,585 | \$386,690 | | 1,428,076 | | | | |
| 28,463 | 74,273 | 57,227 | | | | | | |
| | | | \$3,353 | | \$112,511 | \$30,610 | | \$15,279 |
| 5,420 | 15,735 | | 29 | | 1,089 | 802 | 112,936 207 | 847 |
| 416,774 | 844,593 | 443,917 | 3,382 | 1,428,076 | 113,599 | 31,412 | 113,143 | 16,126 |
| | | | | | | | | |
| 11,364 | 22,462 | 13,245 | 4,059 | | | 20,510 | 7,562 | 17,510 |
| 405,410 | 776,397 | 213,858 | | | | | | |
| | | | | | 112,687 | | 66,788 | |
| | | | | | | | 38,291 | |
| 416,774 | 798,859 | 227,104 | 4,059 | NONE | 112,687 | 20,510 | 112,641 | 17,510 |
| | | | | | | | | |
| NONE | 45,734 | 216,813 | (677) | 1,428,076 | 912 | 10,902 | 502 | (1,384) |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | PUBLIC WORKS FUNDS | FIRE PROTECTION FUNDS | CRIMINAL COURT FUND | 911 COMMUNICATIONS FUND | BUCKEYE RECREATION DISTRICT |
|--|--------------------------|-----------------------------|---------------------------|-------------------------------|-----------------------------------|
| OTHER FINANCING SOURCES (Uses) | | | | | |
| Increase in general long-term debt | \$210,126 | | | | |
| Sale of general fixed assets | 9,445 | \$380 | | | |
| Operating transfers in | 154,038 | | \$706,763 | | |
| Operating transfers out | (177,674) | | | (\$3,000) | |
| Total other financing sources (uses) | 195,935 | 380 | 706,763 | (3,000) | NONE |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | | | | | |
| | (1,209,647) | 779,914 | (202,313) | 124,341 | \$2,452 |
| FUND BALANCES AT BEGINNING OF YEAR | | | | | |
| | 5,252,657 | 5,773,916 | 33,912 | 530,865 | 36,294 |
| FUND BALANCES (Deficits) AT END OF YEAR | | | | | |
| | \$4,043,010 | \$6,553,829 | (\$168,401) | \$655,206 | \$38,745 |

(Continued)

Schedule 2

| SENIOR CITIZENS FUND | RENAISSANCE FUND | HEALTH UNIT FUND | COURT REPORTER FUND | SALES TAX AND BOND FUND | WATERSHED MAINTENANCE FUND | COURTHOUSE PARKING FUND | COLISEUM OFFICE COMPLEX FUND | JUVENILE EXPENSE FUND |
|----------------------------|---------------------|------------------------|---------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------------|-----------------------------|
| | | | | (\$1,428,097) | (\$436) | | | |
| NONE | NONE | NONE | NONE | (1,428,097) | (436) | NONE | NONE | NONE |
| NONE | \$45,734 | \$216,813 | (\$677) | (21) | 476 | \$10,902 | \$502 | (\$1,384) |
| NONE | 688,130 | 1,159,421 | 846 | 21 | 12,810 | 8,579 | 358 | 11,804 |
| NONE | \$733,863 | \$1,376,234 | \$169 | NONE | \$13,286 | \$19,481 | \$860 | \$10,421 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | ECONOMIC DEVELOPMENT FUND | SUMMER ARTS FUND | DRUG COURT FINE AND BOND FUND | PUBLIC SAFETY FUND | NON SUPPORT FUND | FEDERAL FUNDS |
|--|---------------------------------|------------------------|---|--------------------------|------------------------|------------------|
| REVENUES | | | | | | |
| ----- | | | | | | |
| Taxes: | | | | | | |
| Ad valorem | | | | | | |
| Sales and use | | | | | | |
| Intergovernmental revenues: | | | | | | |
| Federal funds | | | | | | \$2,509,497 |
| State funds | | | | | | 219,975 |
| Local funds | | | | | | |
| Fees, charges, and commissions for services | | | \$21,873 | | \$103,619 | |
| Fines and forfeitures | \$2 | \$1 | 45 | \$235 | 87 | 4,574 |
| Use of money and property | | | 39 | | | |
| Miscellaneous | | | | | | |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total revenues | 2 | 1 | 21,957 | 235 | 103,706 | 2,734,046 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | | | |
| ----- | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Judicial | | | 7,584 | | 103,871 | 13,892 |
| Other general administration | | | | | | 249,516 |
| Public safety | | | | 2,350 | | 45,520 |
| Public works | | | | | | |
| Health and welfare | | | | | | |
| Culture and recreation | | | | | | 2,418,879 |
| Economic development and assistance | | | | | | |
| Debt service | | | | | | |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total expenditures | NONE | NONE | 7,584 | 2,350 | 103,871 | 2,727,806 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| EXCESS (Deficiency) OF REVENUES | | | | | | |
| OVER EXPENDITURES | 2 | 1 | 14,373 | (2,114) | (165) | 6,240 |
| | ----- | ----- | ----- | ----- | ----- | ----- |

(Continued)

TOTAL

\$8,077,507
3,055,069

2,746,960
2,128,304
546,185

1,029,442
680,491
526,186
28,971

18,819,114

1,633,437
518,550
4,108,846
7,211,235
1,395,666
202,155
2,418,879
1,016,464

18,505,231

313,883

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | ECONOMIC DEVELOPMENT FUND | SUMMER ARTS FUND | DRUG COURT FINE AND BOND FUND | PUBLIC SAFETY FUND | NON SUPPORT FUND | FEDERAL FUNDS |
|--|---------------------------------|------------------------|---|--------------------------|------------------------|------------------|
| OTHER FINANCING SOURCES (Uses) | | | | | | |
| Increase in general long-term debt | | | | | | |
| Sale of general fixed assets | | | | | | |
| Operating transfers in | | | | | | \$6,851 |
| Operating transfers out | | | | | | (13,091) |
| Total other financing sources (uses) | NONE | NONE | NONE | NONE | NONE | (6,240) |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | | | | | | |
| | \$2 | \$1 | \$14,373 | (\$2,114) | (\$165) | NONE |
| FUND BALANCES AT BEGINNING OF YEAR | | | | | | |
| | 742 | 18 | 4,270 | 5,068 | NONE | NONE |
| FUND BALANCES (Deficits) AT END OF YEAR | | | | | | |
| | \$744 | \$18 | \$18,643 | \$2,953 | (\$165) | NONE |

(Concluded)

TOTAL

\$210,126
9,825
867,652
(1,622,298)

(534,695)

(220,812)

13,519,710

\$13,298,898

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Balance Sheet, December 31, 1999

| | ROAD AND BRIDGE FUND | ROAD DISTRICT 1A | ROAD DISTRICT 2B | ROAD DISTRICT 2C | ROAD DISTRICT 3A | ROAD DISTRICT 5A |
|--|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$32,179 | \$30,333 | 12,415 | \$43,079 | 52,310 | \$19,393 |
| Receivables | 535,561 | 286,462 | 272,320 | 531,602 | 233,408 | 230,836 |
| Interfund receivables | 40,092 | | | | | |
| TOTAL ASSETS | \$607,832 | \$316,796 | \$284,735 | \$574,681 | \$285,718 | \$250,230 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$39,886 | \$8,165 | \$6,876 | \$15,108 | \$6,980 | \$8,570 |
| Interfund payables | 1,847 | | | | | |
| Total Liabilities | 41,733 | 8,165 | 6,876 | 15,108 | 6,980 | 8,570 |
| Fund Equity: | | | | | | |
| Fund balances -- unreserved/ undesignated | 566,098 | 308,631 | 277,859 | 559,573 | 278,738 | 241,660 |
| Total Fund Equity | 566,098 | 308,631 | 277,859 | 559,573 | 278,738 | 241,660 |
| TOTAL LIABILITIES AND FUND EQUITY | \$607,832 | \$316,796 | \$284,735 | \$574,681 | \$285,718 | \$250,230 |

| ROAD DISTRICT 6A | ROAD DISTRICT 7A | ROAD DISTRICT 9B | ROAD DISTRICT 10A | ROAD DISTRICT 36A | TOTAL |
|------------------|------------------|------------------|-------------------|-------------------|--------------------|
| \$77,402 | \$52,146 | \$15,058 | \$219,482 | \$280,359 | \$834,157 |
| 291,501 | 128,193 | 124,817 | 453,007 | 234,464 | 3,322,172 |
| | | | | | 40,092 |
| \$368,904 | \$180,339 | \$139,875 | \$672,489 | \$514,823 | \$4,196,420 |
| | | | | | |
| \$8,765 | \$3,682 | \$3,557 | \$33,366 | \$16,608 | \$151,563 |
| | | | | | 1,847 |
| 8,765 | 3,682 | 3,557 | 33,366 | 16,608 | 153,410 |
| | | | | | |
| 360,138 | 176,657 | 136,318 | 639,124 | 498,215 | 4,043,010 |
| 360,138 | 176,657 | 136,318 | 639,124 | 498,215 | 4,043,010 |
| | | | | | |
| \$368,904 | \$180,339 | \$139,875 | \$672,489 | \$514,823 | \$4,196,420 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | ROAD AND BRIDGE FUND | ROAD DISTRICT 1A | ROAD DISTRICT 2B | ROAD DISTRICT 2C | ROAD DISTRICT 3A | ROAD DISTRICT 5A |
|---|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| REVENUES | | | | | | |
| Taxes: | | | | | | |
| Ad valorem | | \$281,044 | \$230,573 | \$511,961 | \$245,517 | \$199,901 |
| Sales and use | \$1,626,993 | | | | | |
| Intergovernmental revenues: | | | | | | |
| Federal funds | 237,464 | | | | | |
| State funds | 1,655,011 | 19,552 | 70,943 | 63,024 | 10,499 | 49,240 |
| Use of money and property | 15,616 | 10,766 | 3,425 | 13,786 | 8,715 | 8,561 |
| Miscellaneous | 1,031 | | 3,414 | | | |
| Total revenues | 3,536,114 | 311,362 | 308,355 | 588,771 | 264,731 | 257,703 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government - | | | | | | |
| other general administration | 144,051 | 8,782 | 7,788 | 16,077 | 7,319 | 8,743 |
| Public works | 3,815,145 | 292,140 | 98,337 | 541,407 | 271,441 | 273,938 |
| Debt service | 112,914 | | 161,000 | 71,625 | | |
| Total expenditures | 4,072,111 | 300,922 | 267,126 | 629,109 | 278,761 | 282,681 |
| EXCESS (Deficiency) OF REVENUES | | | | | | |
| OVER EXPENDITURES | (535,996) | 10,440 | 41,229 | (40,338) | (14,030) | (24,978) |
| OTHER FINANCING SOURCES (Uses) | | | | | | |
| Proceeds from increase in general long-term debt | 210,126 | | | | | |
| Sale of general fixed assets | 9,445 | | | | | |
| Operating transfers in | | 40,553 | 39,038 | | | 16,447 |
| Operating transfers out | (177,674) | | | | | |
| Total other financing sources (uses) | 41,896 | 40,553 | 39,038 | NONE | NONE | 16,447 |
| EXCESS (Deficiency) OF REVENUES AND | | | | | | |
| OTHER SOURCES OVER EXPENDITURES | (494,100) | 50,993 | 80,267 | (40,338) | (14,030) | (8,531) |
| FUND BALANCES AT BEGINNING OF YEAR | 1,060,198 | 257,637 | 197,591 | 599,911 | 292,767 | 250,190 |
| FUND BALANCES AT END OF YEAR | \$566,098 | \$308,631 | \$277,859 | \$559,573 | \$278,738 | \$241,660 |

| ROAD DISTRICT 6A | ROAD DISTRICT 7A | ROAD DISTRICT 9B | ROAD DISTRICT 10A | ROAD DISTRICT 36A | TOTAL |
|----------------------------|------------------|---------------------------|--------------------------------|-------------------|--|
| \$284,268 | \$126,907 | \$123,443 | \$436,424 | \$235,623 | \$2,675,660 1,526,993 |
| 11,838 7,151 56 | 4,638 7,918 | 7,153 2,451 | 51,348 48,700 496 | 18,124 19,348 | 237,464 1,961,370 146,436 4,997 |
| 303,313 | 139,463 | 133,047 | 536,967 | 273,095 | 6,652,919 |
| 8,641 129,288 39,210 | 4,173 193,095 | 4,048 66,712 48,375 | 13,307 1,284,759 231,781 | 7,301 197,104 | 230,231 7,163,366 664,905 |
| 177,139 | 197,268 | 119,135 | 1,529,846 | 204,405 | 8,058,501 |
| 126,174 | (57,805) | 13,912 | (992,879) | 68,689 | (1,405,582) |
| | | | | | 210,126 9,445 154,038 (177,674) |
| NONE | 20,000 | 38,000 | NONE | NONE | 195,935 |
| 126,174 | (37,805) | 51,912 | (992,879) | 68,689 | (1,209,647) |
| 233,964 | 214,462 | 84,407 | 1,632,003 | 429,525 | 5,252,657 |
| \$360,138 | \$176,657 | \$136,318 | \$639,124 | \$498,215 | \$4,043,010 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TPYE - SPECIAL REVENUE FUNDS - FIRE PROTECTION DISTRICTS

Combining Balance Sheet, December 31, 1999

| | FIRE DISTRICT NO. 2 | FIRE DISTRICT NO. 3 | FIRE DISTRICT NO. 4 | FIRE DISTRICT NO. 5 | FIRE DISTRICT NO. 6 | FIRE DISTRICT NO. 7 | FIRE DISTRICT NO. 8 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$1,560,881 | \$430,247 | \$253,131 | \$123,500 | \$13,758 | \$25,295 | \$18,483 |
| Receivables | 2,099,306 | 355,695 | 330,249 | 185,167 | 121,389 | 252,951 | 74,675 |
| Interfund receivable | | | | | | | 715 |
| TOTAL ASSETS | \$3,660,187 | \$785,943 | \$583,381 | \$308,667 | \$135,147 | \$278,247 | \$93,873 |
| LIABILITIES AND FUND EQUITY | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$84,706 | \$11,758 | \$23,297 | \$7,075 | \$3,963 | \$15,626 | \$2,892 |
| Interfund payable | 1,934 | 106 | 176 | 15 | 715 | 75 | |
| Loans payable | | | | | 1,000 | | |
| Total liabilities | 86,641 | 11,863 | 23,473 | 7,090 | 5,677 | 15,701 | 2,892 |
| Fund Equity: | | | | | | | |
| Fund balances - unreserved/ undesignated | 3,573,547 | 774,080 | 559,908 | 301,577 | 129,470 | 262,546 | 90,981 |
| Total Fund Equity | 3,573,547 | 774,080 | 559,908 | 301,577 | 129,470 | 262,546 | 90,981 |
| TOTAL LIABILITIES AND FUND EQUITY | \$3,660,187 | \$785,943 | \$583,381 | \$308,667 | \$135,147 | \$278,247 | \$93,873 |

| FIRE DISTRICT NO. 9 | FIRE DISTRICT NO. 10 | FIRE DISTRICT NO. 11 | FIRE DISTRICT NO. 14 | TOTAL |
|---------------------|----------------------|----------------------|----------------------|-------------|
| \$78,900 | \$221,110 | \$40,459 | \$19,207 | \$2,784,973 |
| 47,352 | 190,150 | 275,577 | 27,760 | 3,960,272 |
| | | | | 715 |
| \$126,252 | \$411,260 | \$316,036 | \$46,967 | \$6,745,959 |
| \$1,277 | \$11,916 | \$24,810 | \$770 | \$188,087 |
| | | 23 | | 3,043 |
| | | | | 1,000 |
| 1,277 | 11,916 | 24,832 | 770 | 192,130 |
| 124,975 | 399,345 | 291,204 | 46,197 | 6,553,829 |
| 124,975 | 399,345 | 291,204 | 46,197 | 6,553,829 |
| \$126,252 | \$411,260 | \$316,036 | \$46,967 | \$6,745,959 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FIRE PROTECTION DISTRICTS

Combining Schedule Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | FIRE DISTRICT NO. 2 | FIRE DISTRICT NO. 3 | FIRE DISTRICT NO. 4 | FIRE DISTRICT NO. 5 | FIRE DISTRICT NO. 6 | FIRE DISTRICT NO. 7 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | | |
| Taxes - ad valorem | \$2,203,070 | \$353,333 | \$187,071 | \$172,751 | \$102,844 | \$234,395 |
| Intergovernmental revenues - state funds | 116,571 | 28,198 | 50,799 | 29,275 | 30,299 | 33,219 |
| Use of money and property | 120,487 | 24,596 | 16,783 | 9,083 | 3,237 | 4,393 |
| Miscellaneous | 3,742 | | 1,455 | | 12 | |
| Total revenues | 2,443,870 | 406,127 | 256,108 | 211,109 | 136,391 | 272,007 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government - other general administration | 92,632 | 13,985 | 15,929 | 11,011 | 8,031 | 13,821 |
| Public safety | 2,011,863 | 161,658 | 245,782 | 71,944 | 92,471 | 138,268 |
| Debt service | | | | 80,098 | 53,291 | 87,890 |
| Total expenditures | 2,104,495 | 175,643 | 261,711 | 163,053 | 153,793 | 239,979 |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | 339,375 | 230,484 | (5,602) | 48,057 | (17,401) | 32,028 |
| OTHER FINANCING SOURCES | | | | | | |
| Sale of general fixed assets | NONE | NONE | NONE | NONE | NONE | NONE |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | 339,375 | 230,484 | (5,602) | 48,057 | (17,401) | 32,028 |
| FUND BALANCES AT BEGINNING OF YEAR | 3,234,171 | 543,596 | 565,510 | 253,520 | 146,871 | 230,517 |
| FUND BALANCES AT END OF YEAR | \$3,573,547 | \$774,080 | \$559,908 | \$301,577 | \$129,470 | \$262,546 |

| FIRE DISTRICT NO. 8 | FIRE DISTRICT NO. 9 | FIRE DISTRICT NO. 10 | FIRE DISTRICT NO. 11 | FIRE DISTRICT NO. 14 | TOTAL |
|---------------------|---------------------|----------------------|----------------------|----------------------|-------------|
| \$66,513 | \$42,496 | \$186,533 | \$273,342 | \$26,441 | \$3,848,788 |
| 13,106 | 9,175 | 6,073 | 6,730 | 2,766 | \$326,211 |
| 1,563 | 5,143 | 11,326 | 9,173 | 1,647 | \$207,432 |
| 2,112 | | | 2,361 | | \$9,681 |
| 83,293 | 56,813 | 203,932 | 291,606 | 30,854 | 4,392,111 |
| 5,827 | 2,325 | 7,811 | 12,152 | 2,658 | 186,182 |
| 54,106 | 44,312 | 28,105 | 257,032 | 17,050 | 3,122,590 |
| 19,808 | | 12,805 | 41,996 | 7,918 | 303,806 |
| 79,741 | 46,637 | 48,721 | 311,180 | 27,626 | 3,612,578 |
| 3,552 | 10,176 | 155,212 | (19,575) | 3,228 | 779,533 |
| 380 | NONE | NONE | NONE | NONE | 380 |
| 3,932 | 10,176 | 155,212 | (19,575) | 3,228 | 779,914 |
| 87,049 | 114,799 | 244,133 | 310,778 | 42,969 | 5,773,916 |
| \$90,981 | \$124,975 | \$399,345 | \$291,204 | \$46,197 | \$6,553,829 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL PROGRAMS

Combining Balance Sheet, December 31, 1999

| | LOUISIANA JOB EMPLOYMENT TRAINING | JOB TRAINING PARTNERSHIP ACT | SCHOOL- TO-WORK | WELFARE- TO-WORK | JUVENILE JUSTICE | DRUG CONTROL | HOMELESS SHELTER |
|---|--|---------------------------------------|--------------------|---------------------|---------------------|-----------------|---------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$28,714 | \$62,916 | \$12,825 | \$11,676 | \$14,929 | | \$5,505 |
| Receivables | | 21,925 | 119,157 | 40 | | \$53,999 | 2,634 |
| Interfund receivables | | | | | 64,449 | | |
| Other | | 172 | | | | | |
| TOTAL ASSETS | \$28,714 | \$85,014 | \$131,982 | \$11,717 | \$79,378 | \$53,999 | \$8,139 |
| LIABILITIES AND FUND EQUITY | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$1,664 | \$15,234 | \$76,982 | \$2,578 | \$371 | \$3,743 | \$2,580 |
| Interfund payable | | 1,505 | 55,000 | | 6 | 50,255 | |
| Deferred revenues | 27,050 | 68,274 | | 9,138 | 79,001 | | 5,559 |
| Total liabilities | 28,714 | 85,014 | 131,982 | 11,717 | 79,378 | 53,999 | 8,139 |
| Fund Equity - fund balance - unreserved - undesignated | NONE | NONE | NONE | NONE | NONE | NONE | NONE |
| TOTAL LIABILITIES AND FUND EQUITY | \$28,714 | \$85,014 | \$131,982 | \$11,717 | \$79,378 | \$53,999 | \$8,139 |

| LAW ENFORCEMENT | TEEN DRUG COURT | INTENSIVE JUVENILE | COURT IMPROVEMENT | JUVENILE TRUANCY | TOTAL |
|-----------------|-----------------|--------------------|-------------------|------------------|---------------------------------------|
| \$100 | \$5,698 | \$14,566 | | \$800 | \$137,464 203,453 79,015 172 |
| \$100 | \$5,698 | \$14,566 | NONE | \$800 | \$420,105 |
| \$100 | 1,552 4,145 | \$10,172 4,393 | | \$800 | \$104,705 121,083 194,316 |
| 100 | 5,698 | 14,566 | NONE | 800 | 420,105 |
| NONE | NONE | NONE | NONE | NONE | NONE |
| \$100 | \$5,698 | \$14,566 | NONE | \$800 | \$420,105 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | LOUISIANA JOB EMPLOYMENT TRAINING | JOB TRAINING PARTNERSHIP ACT | SCHOOL- TO-WORK | WELFARE- TO-WORK | JUVENILE JUSTICE |
|--|--|---------------------------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| ----- | | | | | |
| Intergovernmental revenues: | | | | | |
| Federal funds | \$131,750 | \$1,764,851 | \$331,485 | \$182,533 | \$32,960 |
| Local funds | \$355 | | 217,036 | | |
| Use of money - interest earnings | | | | | 4,323 |
| Total revenues | 132,105 | 1,764,851 | 548,521 | 182,533 | 37,283 |
| ----- | | | | | |
| EXPENDITURES | | | | | |
| ----- | | | | | |
| Current: | | | | | |
| General government - other general administration | 997 | 11,974 | 921 | 841 | |
| Public safety | | | | | 37,283 |
| Public works | | | | | |
| Economic development and assistance | 130,740 | 1,740,539 | 547,600 | 181,692 | |
| Total expenditures | 131,736 | 1,752,513 | 548,521 | 182,533 | 37,283 |
| ----- | | | | | |
| EXCESS OF REVENUES OVER EXPENDITURES | 369 | 12,338 | NONE | NONE | NONE |
| ----- | | | | | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| ----- | | | | | |
| Operating transfers in | 384 | | | | |
| Operating transfers out | (753) | (12,338) | | | |
| Total other financing sources (uses) | (369) | (12,338) | NONE | NONE | NONE |
| ----- | | | | | |
| EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES | NONE | NONE | NONE | NONE | NONE |
| ----- | | | | | |
| FUND BALANCES AT BEGINNING OF YEAR | NONE | NONE | NONE | NONE | NONE |
| ----- | | | | | |
| FUND BALANCES AT END OF YEAR | NONE | NONE | NONE | NONE | NONE |
| ----- | | | | | |

| DRUG COURT | HOMELESS SHELTER | LAW ENFORCEMENT | TEEN DRUG COURT | INTENSIVE JUVENILE | COURT IMPROVEMENT | JUVENILE TRUANCY | TOTAL |
|------------|------------------|-----------------|------------------|--------------------|-------------------|------------------|--|
| \$159,450 | \$45,520 | \$15,626 | \$9,292 2,584 | \$21 | 4,210 | \$14,332 | \$2,509,497 219,975 4,574 |
| 159,450 | 45,520 | 15,877 | 11,876 | 21 | 4,210 | 14,332 | 2,734,046 |
| 159,450 | 45,520 | 15,877 | 11,876 | 6,488 | 4,210 | 14,332 | 13,892 249,516 45,520 2,418,879 |
| 159,450 | 45,520 | 15,877 | 11,876 | 6,488 | 4,210 | 14,332 | 2,727,806 |
| NONE | NONE | NONE | NONE | (6,467) | NONE | NONE | 6,240 |
| | | | | 6,467 | | | 6,851 (13,091) |
| | NONE | NONE | NONE | 6,467 | NONE | NONE | (6,240) |
| NONE | NONE | NONE | NONE | NONE | NONE | NONE | NONE |
| NONE | NONE | NONE | NONE | NONE | NONE | NONE | NONE |
| NONE | NONE | NONE | NONE | NONE | NONE | NONE | NONE |

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999

DEBT SERVICE FUNDS

SALES TAX AND BOND SINKING FUND -- accumulates funds for the payment of the January 1, 1991, and the July 1, 1994 bond issues, totaling \$530,000 and \$1,000,000, respectively. The 1991 bonds were issued to provide funds for the construction of a new building for the Rapides Parish Sales and Use Tax Department and the 1994 bonds were issued to provide funds for courthouse improvements.

SALES TAX RESERVE FUND -- is used to maintain a reserve as required by the bond indentures and provided for in the combined monthly payment schedule for the outstanding bonds that are accounted for in the Sales Tax and Bond Sinking Fund.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1999

| | SALES TAX & BOND SINKING FUND | SALES TAX RESERVE FUND | TOTAL |
|--|--|------------------------------|------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$2,281 | \$150,233 | \$152,514 |
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities | NONE | NONE | NONE |
| Fund Equity: Fund balances - reserved for debt service | \$2,281 | \$150,233 | \$152,514 |
| TOTAL LIABILITIES AND FUND EQUITY | \$2,281 | \$150,233 | \$152,514 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1998

| | SALES TAX & BOND SINKING FUND | SALES TAX RESERVE FUND | TOTAL |
|--------------------------------------|--|------------------------------|-----------|
| REVENUES | | | |
| ----- | | | |
| Use of money - interest earnings | \$3,180 | \$8,580 | \$11,760 |
| | ----- | ----- | ----- |
| EXPENDITURES | | | |
| ----- | | | |
| Debt service | 146,093 | NONE | 146,093 |
| | ----- | ----- | ----- |
| EXCESS (Deficiency) OF REVENUES | | | |
| ----- | | | |
| OVER EXPENDITURES | (142,912) | 8,580 | (134,332) |
| | ----- | ----- | ----- |
| OTHER FINANCING SOURCES | | | |
| ----- | | | |
| Operating transfers in | 144,805 | | 144,805 |
| Operating transfers out | (25,000) | (18,000) | (43,000) |
| | ----- | ----- | ----- |
| Total operating sources (uses) | 119,805 | (18,000) | 101,805 |
| | ----- | ----- | ----- |
| EXCESS OF REVENUES AND OTHER SOURCES | | | |
| ----- | | | |
| OVER EXPENDITURES AND OTHER USES | (23,108) | (9,420) | (32,528) |
| | ----- | ----- | ----- |
| FUND BALANCES AT BEGINNING OF YEAR | 25,389 | 159,653 | 185,042 |
| | ----- | ----- | ----- |
| FUND BALANCES AT END OF YEAR | \$2,281 | \$150,233 | \$152,514 |
| | ===== | ===== | ===== |

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999

GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

CAPITAL IMPROVEMENT FUND -- accounts for state and federal grants used for public works projects.

SALES TAX CONSTRUCTION FUND -- accounts for the proceeds from the issuance of \$1,000,000 of Public Improvement Bond Series ST-4, dated July 1994. The net proceeds (\$912,755) of the bond issue are to be used to repair the roof of the parish courthouse.

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 grantor agency.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Balance Sheet, December 31, 1999

| | CAPITAL IMPROVEMENT | SALES TAX CONSTRUCTION | BLOCK GRANT - RAPIDES ESTATES | TOTAL |
|--|------------------------|---------------------------|-------------------------------------|-----------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$251 | \$1 | | \$251 |
| Receivables | 31,540 | | | 31,540 |
| TOTAL ASSETS | \$31,790 | \$1 | NONE | \$31,791 |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities: | | | | |
| Accounts payable | \$31,790 | | | \$31,790 |
| Total Liabilities | 31,790 | NONE | | 31,790 |
| Fund Equity: | | | | |
| Fund balances - unreserved - undesignated | NONE | \$1 | NONE | 1 |
| TOTAL LIABILITIES AND FUND EQUITY | \$31,790 | \$1 | NONE | \$31,791 |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | CAPITAL IMPROVEMENT FUND | SALES TAX CONSTRUCTION FUND | BLOCK GRANT - RAPIDES ESTATES | TOTAL |
|---|--------------------------------|-----------------------------------|-------------------------------------|----------|
| REVENUES | | | | |
| Intergovernmental: | | | | |
| Federal funds | | | \$28,495 | \$28,495 |
| State funds | \$165,532 | | | 165,532 |
| Use of money and property | 120 | \$8 | | 129 |
| Total revenues | 165,652 | 8 | 28,495 | 194,155 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government - other general administration | | 207 | | 207 |
| Public works | 165,652 | | | 165,652 |
| Capital outlay | | | 28,495 | 28,495 |
| Total expenditures | 165,652 | 207 | 28,495 | 194,354 |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | NONE | (199) | NONE | (199) |
| OTHER FINANCING SOURCES (Uses) | | | | |
| Operating transfers out | NONE | (3) | NONE | (3) |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | NONE | (202) | NONE | (202) |
| FUND BALANCES AT BEGINNING OF YEAR | NONE | 203 | NONE | 203 |
| FUND BALANCES AT END OF YEAR | NONE | \$1 | NONE | \$1 |

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999

FIDUCIARY FUND TYPE - AGENCY FUNDS

SALES TAX FUND -- accounts for the collection and distribution of various sales and use taxes dedicated to the Rapides Parish Police Jury, Rapides Parish School Board, and various municipalities within Rapides Parish.

HOTEL-MOTEL TAX FUND -- accounts for the collection of a two per cent tax levied on all revenues received from the occupancy of hotel and motel rooms located within Rapides Parish and the distribution of the proceeds to the Alexandria-Pineville-Rapides Convention Commission for the promotion of tourism in Rapides Parish.

REGULAR PAYROLL FUND -- accounts for the transfer and subsequent disbursement of net salaries and employees' share of payroll deductions, based on time and attendance records.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, December 31, 1999

| | Sales Tax | Hotel Motel Tax | Regular Payroll | Total |
|---------------------------------|--------------|-----------------------|--------------------|-------------|
| | ----- | ----- | ----- | ----- |
| ASSETS | | | | |
| ----- | | | | |
| Cash and equivalents | \$31,865 | \$15 | \$32,542 | \$64,422 |
| Receivables | 1,430,849 | | | 1,430,849 |
| | ----- | ----- | ----- | ----- |
| TOTAL ASSETS | \$1,462,714 | \$15 | \$32,542 | \$1,495,271 |
| | ===== | ===== | ===== | ===== |
| LIABILITIES | | | | |
| ----- | | | | |
| Accounts payable | \$3,693 | | | \$3,693 |
| Interfund payables | 582 | | \$32,542 | 33,124 |
| Due to taxing bodies and others | 1,458,439 | \$15 | | 1,458,454 |
| | ----- | ----- | ----- | ----- |
| TOTAL LIABILITIES | \$1,462,714 | \$15 | \$32,542 | \$1,495,271 |
| | ===== | ===== | ===== | ===== |

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Deposit Balances
 For the Year Ended December 31, 1999

| | Sales Tax | Hotel Motel Tax | Regular Payroll | Total |
|---|--------------|-----------------------|--------------------|-------------|
| Deposit Balance at Beginning ----- of Year - Due to Taxing Bodies ----- and Others ----- | \$502,461 | \$1,012 | NONE | \$503,473 |
| Additions ----- | | | | |
| Sales tax collections | 59,831,689 | 520,699 | | 60,352,389 |
| Occupational licenses | 321,205 | | | 321,205 |
| Use of money and property | 47,736 | 259 | | 47,995 |
| Other | | | \$7,492,011 | 7,492,011 |
| Total additions | 60,200,630 | 520,958 | 7,492,011 | 68,213,599 |
| Total | 60,703,090 | 521,971 | 7,492,011 | 68,717,072 |
| Reductions ----- | | | | |
| Salaries and related benefits | 444,566 | | 7,492,011 | 7,936,577 |
| Operating expenses | 348,601 | 7,200 | | 355,801 |
| Settled to taxing bodies and others | 58,451,484 | 514,756 | | 58,966,240 |
| Total reductions | 59,244,652 | 521,956 | 7,492,011 | 67,258,619 |
| Deposit Balance at End of Year - Due to ----- Taxing Bodies and Others ----- | \$1,458,439 | \$15 | NONE | \$1,458,454 |

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$1,200 per month for performing the duties of their office.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1999

| <u>Police Juror</u> | <u>Amount</u> |
|---------------------|--------------------|
| Harmon R. Belgard | \$14,400 |
| Richard W. Billings | 14,400 |
| Stephen P. Bordelon | 14,400 |
| Joseph J. Fuller | 14,400 |
| Myron K. Lawson | 14,400 |
| Davron Moreau | 14,400 |
| Richard L. Nunnally | 14,400 |
| Scott Perry, Jr. | 14,400 |
| Donald H. Wilmore | 14,400 |
| | ----- |
| Totals | \$129,600 ===== |

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999

WIRELESS E-911 SERVICE

The following schedule is presented in compliance with Act 1029 of the 1999 Session of the Louisiana Legislature which requires the Communications District to submit an annual report to the legislative auditor which includes information on the revenues derived from the authorized service charge and the use of such revenues, including the status on the implementation of wireless E911 service.

In a resolution dated September 19, 1999, the Communications District levied an \$.85 per month emergency telephone service charge on Commercial Mobile Radio Service (CMRS) service users who can utilize the service to access the 911 emergency telephone number.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Report to Legislative Auditor on Wireless E-911 Service
 For the Year Ended December 31, 1999

COMMUNICATIONS DISTRICT (SPECIAL REVENUE FUND)

| | |
|---|------------------------|
| Balance at beginning of year | NONE |
| Revenues on imposition of wireless service charge | \$34,931 |
| Expenditures on Phase I enhancement | <u>NONE</u> |
| Balance at end of year | <u><u>\$34,931</u></u> |

Status

The Communications District is continuing to work with those companies that have been identified as bring wireless suppliers within Rapides Parish to determine the type and cost of equipment required for the implementation of Phase I.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9495

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury as of and for the year ended December 31, 1999, and have issued my report thereon dated June 23, 2000. 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 financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Although the results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*, I communicated possible immaterial instances of noncompliance to the Rapides Parish Police Jury in a separate letter dated June 23, 2000.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the 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 functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

RAPIDES PARISH POLICE JURY
Many, Louisiana
Compliance and Internal Control Report
(Continued)

Prior Audit Findings

The audit for the year ended December 31, 1998, disclosed no instances of noncompliance that were required to be reported under *Government Auditing Standards* or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

This report is intended for the information of the Rapides Parish Police Jury and is not intended to be and should not be used by anyone other than the specified parties.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 23, 2000

**OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9495

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

RAPIDES PARISH POLICE JURY
Many, Louisiana

I have audited the compliance of Rapides Parish Police Jury with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of the major federal programs for the year ended December 31, 1999. Rapides Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the police jury's management. My responsibility is to express an opinion on the police jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the police jury's compliance with those requirements and performing other procedures as I considered necessary in the circumstances. I believe that my audit provides reasonable a reasonable basis for my opinion. My audit does not provide a legal determination on the police jury's compliance with those requirements.

In my opinion, the police jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

RAPIDES PARISH POLICE JURY
Many, Louisiana
A-133 Compliance Report
(Continued)

Internal Control over Compliance

The management of the police jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the police jury's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 23, 2000

Rapides Parish Police Jury
 Alexandria, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 1999

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME | CFDA NUMBER | GRANT NUMBER | EXPENDITURES |
|--|----------------|-----------------|--------------|
| UNITED STATES DEPARTMENT OF AGRICULTURE | | | |
| Passed through Louisiana Department of Social Services - State Administrative Matching Grants for Food Stamp Program | 10.561 | 550981 | \$131,750 |
| Passed the Louisiana Department of Treasury - Schools and Roads - Grants to States | 10.665 | | 237,464 |
| Total United States Department of Agriculture | | | 369,214 |
| UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants - Small Cities Program - Rapides Mobile Home Estates | 14.219 | 107-900421 | 28,495 |
| Passed through Louisiana Department of Social Services - Office of Community Services - Emergency Shelter Grants Program | 14.231 | 547076 | 45,520 |
| Total United States Department of Housing and Urban Development | | | 74,015 |
| UNITED STATES DEPARTMENT OF THE INTERIOR | | | |
| Passed through Louisiana Department of the Treasury - Payments in-lieu-of taxes | 15.000 | | 9,832 |
| UNITED STATES DEPARTMENT OF JUSTICE | | | |
| Passed through Louisiana Commission on Law Enforcement and the Office of Community Services | | | |
| Juvenile Accountability Incentive Block Grants | 16.523 | A98-8-024 | 9,292 |
| Juvenile Justice and Delinquency Prevention - Allocation to States | 16.540 | 98-J3-J.3-233 | 32,960 |
| Title V - Delinquency Prevention Program | 16.548 | W96-3-001 | 14,332 |
| Byrne Formula Grant | 16.579 | 98-B3-B.11-0076 | 21 |
| Direct programs: | | | |
| Drug Court Discretionary Grant Program | 16.585 | | 159,450 |
| Local Law Enforcement Block Grants Program | 16.592 | | 15,626 |
| Total United States Department of Justice | | | 231,681 |

(Continued)

Rapides Parish Police Jury
 Alexandria, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 1999

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME | CFDA NUMBER | GRANT NUMBER | EXPENDITURES |
|--|----------------|--|---|
| UNITED STATES DEPARTMENT OF LABOR | | | |
| ----- | | | |
| Passed through Louisiana Department of Labor - Employment Training Assistance - Dislocated Workers | 17.246 | 99/00-61-IIIF 98/99-61-IIIF | \$243,470 526,606 |
| Total Dislocated Workers | | | ----- 770,075 ----- |
| Passed through Louisiana Department of Labor and the Louisiana Department of Education - Job Training Partnership Act | 17.250 | 9-08-175-3061-2 8-08-175-3061-2 7-08-175-3061-2 99/00-61-IIA 98/99-61-IIA 99/00-61-IIB 99/00-61-IIC 98/99-61-IIC 98/99-61-5% | 23,408 33,232 73 80,007 292,019 329,378 22,261 1,469 30,396 |
| Total Job Training Partnership Act | | | ----- 812,243 ----- |
| Welfare-To-Work | 17.253 | Welfare-to-Work | 182,533 |
| Total United States Department of Labor | | | ----- 1,582,318 ----- |
| FEDERAL EMERGENCY MANAGEMENT AGENCY | | | |
| ----- | | | |
| Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance | 83.503 | | 20,796 |
| ----- | | | |
| UNITED STATES DEPARTMENT OF EDUCATION | | | |
| ----- | | | |
| Passed through Louisiana Department of Labor - School-To-Work | 84.278 | 113-800028 | 331,485 |
| ----- | | | |
| UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| ----- | | | |
| Passed through the Louisiana Supreme Court - State Court Improvement Program | 93.586 | CIP-9 | 4,210 |
| ----- | | | |
| Total Federal Financial Assistance | | | ----- \$2,806,083 ----- |

(Concluded)

Note to Schedule - the police jury follows the modified accrual basis of accounting in preparing this schedule. This method is consistent with the preparation of the police jury's financial statements.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9495

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

1. FINANCIAL STATEMENT ITEMS

- A. The audit contained an unqualified opinion on the financial statements.
- B. The audit contained no reportable conditions.
- C. The audit contained no material weaknesses.

2. SINGLE AUDIT ITEMS

- A. The audit contained no reportable conditions in internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Rapides Parish Police Jury at December 31, 1999, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The police jury has been determined to be a low risk auditee under Section 530.
- E. The audit report contained no findings required to be reported under Section 510(a) of OMB Circular A-133.
- F. The following programs were considered as major programs of the police jury:
Employment and Training Assistance - Dislocated Workers - CFDA No. 17.246.
Job Training Partnership Act (JTPA) - CFDA No. 17.250.
- G. The dollar threshold between Type A programs and Type B programs is \$300,000.

RAPIDES PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)

- H. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
- 3. The Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major federal programs.
- 4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 510(a).

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 23, 2000

HERBIE W. WAY

CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9495

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

In planning and performing my audit of the financial statements of the Rapides Parish Police Jury as and for the year ended December 31, 1999, I considered the internal control structure relating to compliance with laws and regulations, that could have a direct and material impact on the financial statements, to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide an opinion on compliance with those provisions.

However, during my audit I became aware of matters that may be considered possible violations of State law relating to the expenditure of public funds. The memorandum that accompanies this letter summarizes my comments and suggestions regarding those matters. I previously reported on compliance with laws and regulations and on the internal control structure in my report dated June 23, 2000. This letter does not affect my report dated June 23, 2000, on the financial statements of the Rapides Parish Police Jury.

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

Sincerely,

Herbie W. Way

Herbie W. Way
June 23, 2000

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Management Letter Points
For the Year Ended December 31, 1999

**COTILE RECREATION AREA -
PIER REPAIR WORK**

On August 24, 1999, the Legislative Auditor referred a citizen's complaint to be reviewed during my audit of the Rapides Parish Police Jury.

The complaint stated that "last Friday, August 13, 1999, a Rapides Parish Police juror went to a parish run recreation area (Cotile Recreation) and directed some repair work to be done at the park. He brought his own tools and equipment and set-out working on the fishing pier. The park manager had scheduled the repairs for the next day and the police juror was not happy with this and decided to dive into day-to-day operations and direct some employees and himself to repair the pier."

The Louisiana Attorney General has opined on numerous occasions that State Law prohibits members of a governing authority (police jurors) from participating in and/or directing the day-to-day operations of the parish.

In a written response dated June 5, 2000, the police juror stated that "he along with members of his family were paying campers at the Cotile Recreation Area, and that during this stay he donated his time and equipment and helped install boards to the public pier. The juror further stated that this pier was in need of repair and that he was happy to donate what was intended to be vacation time with his family and that this was not an attempt to interfere in 'day-to-day operations' of the police jury, but rather a citizen donating his time and labor to help the public."

**RAPIDES PARISH OFFICE OF ECONOMIC AND
WORKFORCE DEVELOPMENT**

On September 17, 1999, the Office of the State Inspector General for the State of Louisiana performed certain procedures and issued a report on the Rapides Parish Police Jury's Office of Economic and Workforce Development (OEWD). OEWD has the responsibility for administering the Federal employment and training grant programs in Rapides Parish.

The report questioned the expenditures of \$471 for tuition, fees, and books and, \$4,014 payroll costs resulting from the employee attending classes during normal work hours. The report concluded that the Department of Labor should seek reimbursement for these questioned costs.

As of the date of this report, the Louisiana Department of Labor has not contacted OEWD or the Rapides Parish Police jury concerning these questioned costs.

The police jury is the process of obtaining reimbursement from the employee for the questioned in the amount of \$471 relating to reimbursement for tuition, fees, and books.

The police jury disagreed with the \$4,014 in questioned payroll costs citing a conflict between an old personnel manual and the current policies under the present civil service system relating to an employee working "flex-time." It is the position of the police jury that "flex-time" is permitted under current policy, that the employee worked the "flex-time" and that payroll records are on file to provide documentation.