

RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (Cash) Basis and Actual, 1995

	....GENERAL FUND....			....SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EXPENDITURES: (CONTD.)</b>						
Debt service				\$61,998	\$61,938	\$60
Capital outlay				49,800	42,942	6,858
Intergovernmental	<u>\$29,824</u>	<u>\$28,767</u>	<u>\$1,057</u>	<u>17,467</u>	<u>15,600</u>	<u>1,867</u>
Total expenditures	<u>431,150</u>	<u>431,626</u>	<u>(476)</u>	<u>1,332,999</u>	<u>1,345,725</u>	<u>(12,726)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(6,550)</u>	<u>41,620</u>	<u>48,170</u>	<u>(57,303)</u>	<u>(229)</u>	<u>57,074</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						
Sales of fixed assets				300	89	(211)
Compensation for damaged assets				1,783	1,783	
Operating transfers in				580,000	580,000	
Operating transfers out	<u>(40,000)</u>	<u>(40,000)</u>		<u>(544,000)</u>	<u>(544,000)</u>	
Total other financing sources (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>NONE</u>	<u>38,083</u>	<u>37,872</u>	<u>(211)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(46,550)</u>	<u>1,620</u>	<u>48,170</u>	<u>(19,220)</u>	<u>37,643</u>	<u>56,863</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>217,477</u>	<u>217,537</u>	<u>60</u>	<u>1,271,104</u>	<u>1,271,104</u>	
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$170,927</u>	<u>\$219,157</u>	<u>\$48,230</u>	<u>\$1,251,884</u>	<u>\$1,308,747</u>	<u>\$56,863</u>

(Concluded)

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

	1996 Assessed Valuation	Per cent of Total Assessed Valuation
Central LA Electric Co., Inc.	\$2,300	6.64%
Hood Industries, Inc.	1,708	4.93%
Sunbeam-Oster Household Prods.	1,032	2.98%
Texas Eastern Pro. Pipeline Co.	982	2.84%
Union Pacific System	845	2.44%
Red River Mining Co.	738	2.13%
Bellsouth Telecommunications	749	2.16%
Kansas City Southern RR Co.	670	1.94%
IP Timberlands Oper. Co., Ltd.	545	1.57%
Bank of Coushatta	550	1.59%
Total	<u>\$10,119</u>	<u>29.23%</u>

3. RECEIVABLES

The following is a summary of receivables as of December 31, 1996:

	General Fund	Special Revenue Funds	Fire Protection District Debt Service Fund	Total
Taxes:				
Ad valorem	\$73,523	\$381,415		\$454,938
Sales		28,655	\$85,029	113,684
Other	2,411			2,411
Grants:				
Federal	20,531			20,531
State	82,611	51,255		133,866
Other	16	11,297		11,313
Total	<u>\$179,092</u>	<u>\$472,622</u>	<u>\$85,029</u>	<u>\$736,743</u>

RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

Balance at January 1, 1995	\$12,713
Year ended December 31, 1995:	
Additions	7,920
Reductions	(20,633)
Year ended December 31, 1996:	
Additions	NONE
Reductions	<u>NONE</u>
Balance at December 31, 1996	<u><u>NONE</u></u>

**13. FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food coupons to eligible participants in the parish. The value of food coupons on hand, received, and issued is not recorded in the accompanying statements. Activity for the two years ended December 31, 1996, follows:

Balance at January 1, 1995	\$391,056
Received:	
1995	1,455,000
1996	1,611,000
Issued:	
1995	(1,414,389)
1996	<u>(1,520,727)</u>
Balance at December 31, 1996	<u><u>\$521,940</u></u>

**14. COMMITMENTS UNDER CONTRACTS**

During 1996, the police jury entered into a construction contract in connection with a \$715,000 Louisiana Community Development Block Grant. Construction expenditures incurred under the construction commitment of \$464,825 totaled \$418,342. Current year expenditures are included in capital outlay expenditures of the Louisiana Community Development Block Grant Capital Projects Fund. The remaining commitment is not recorded in the financial statements.

**SUPPLEMENTAL INFORMATION SCHEDULES**

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Two Years Ended December 31, 1996

**SPECIAL REVENUE FUNDS**

**PUBLIC WORKS FUNDS**

**UNIT ONE ROAD FUND**

The Unit One Road Fund accounts for the construction of new roads and the maintenance of existing roads. Major means of financing is provided by the State of Louisiana Parish Transportation Fund and federal grants.

**PUBLIC FACILITIES MAINTENANCE FUND**

The Public Facilities Maintenance Fund accounts for the operation and maintenance of parish buildings. Financing is provided by ad valorem taxes and state revenue sharing.

**SOLID WASTE FUND**

The Solid Waste Fund accounts for the operation and maintenance of the garbage system. Major means of financing is provided by sales taxes.

**RECYCLING FUND**

The Recycling Fund accounts for the development of public awareness for the recycling of solid waste and the implementation of a parish wide recycling program. Funding is provided by appropriations from the Sales Tax Fund. This fund was closed in 1996.

**SPRINGVILLE SEWER DISTRICT FUND**

The Springville Sewer District Fund accounts for the maintenance and operation of the Springville Sewer District. Funding is provided by fees for services.

## **HEALTH UNIT FUND**

The Health Unit Fund accounts for the receipt of ad valorem taxes and state revenue sharing funds used to subsidize the costs of operating the parish health units.

## **WITNESS COMPENSATION FUND**

The Witness Compensation Fund is used to pay witness fees to law enforcement officers subpoenaed to appear and give testimony in criminal cases. The judges of the Thirty-Ninth Judicial District establish a schedule for witness compensation cost, which is part of the costs of court to be collected in criminal cases.

## **SALES TAX FUND**

Red River Parish has a one per cent parish wide sales and use tax approved by the voters of the parish. The sales tax proposition provides that the net proceeds of the sales tax be used for capital outlay for construction, operation and maintenance expenses associated with a parish jail facility, with any surplus proceeds therefrom to be used for construction, operation and maintenance expenses associated with the parish highway system, the parish garbage collection and disposal system, other parish owned buildings and properties, and necessary administration expenses relating to the collection and disbursements of such proceeds.

## **JAIL RESERVE OPERATING FUND**

The Jail Reserve Operating Fund accounts for the planning, acquisition, construction and renovation of the parish jail facilities. The police jury also provides for the reimbursement to the State of Louisiana for the parish's portion of general obligation bonds issued by the state for the police jury through the Jail Reserve Maintenance Fund. This fund also accounts for operations of the parish jail as authorized in the sales tax proposition. Funding is provided by appropriations from the Sales Tax Fund.

## **LIBRARY FUND**

The Library Fund accounts for the operation and maintenance of the parish library. Financing is provided by ad valorem taxes, state revenue sharing, state library grants and self-generated revenues.



RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

General obligation bonds payable at December 31, 1996, are comprised of the following individual issues:

**Police Jury Bonded Debt:**

Jail Construction and Renovation Bond - \$858,000 - issue of May 1, 1981, due in annual installments of \$1,102 to \$28,245 through May 1, 2006; interest at 9.40 to 9.80 per cent. For the years 1982 through 1991 (ten years), the jury transferred \$6,331 annually to a reserve account. The reserve amount is shown in the Jail Reserve Operating Special Revenue Fund and debt retirement payments are made from the fund. \$146,666

**Fire Protection District Bonded Debt:**

General Obligation Bond - \$750,000 - issue of May 1, 1986, due in annual installments of \$50,000 to \$95,000 through May 1, 2001; interest at 7.00 to 7.75 per cent. Debt retirement payments are made from the Fire Protection District Sinking Fund. 390,000

Total general obligation bonds \$536,666

The annual requirements to amortize all bonds outstanding at December 31, 1996, including interest payments of \$119,196, follows:

Year		
1997		\$133,497
1998		130,699
1999		127,434
2000		128,546
2001		128,826
2002-2006		6,860
2007		<u>        </u>
Total		<u><u>\$655,862</u></u>

**8. 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. For 1995 and 1996, the General Fund made transfers of \$40,000 and \$35,000 to fund operations of the Criminal Court Fund. The amount due at December 31, 1996 is the 1993 surplus of \$1,410.

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1996

	PUBLIC WORKS	HEALTH UNIT	WITNESS	SALES TAX	JAIL RESERVE OPERATING	LIBRARY	CRIMINAL COURT	HUD HOUSING	FIRE PROTECTION DISTRICT	TOTAL
<b>ASSETS</b>										
Cash and cash equivalents	\$406,655	\$63,883	\$2,244	\$363,359	\$125,697	\$139,343	\$4,816	\$105,104	\$80,844	\$1,291,945
Receivables	108,139	55,139	342	28,655	187,343		2,661		90,343	472,622
Due from other funds	30,000	20,000		99,800						149,800
<b>TOTAL ASSETS</b>	<u>\$544,794</u>	<u>\$139,022</u>	<u>\$2,586</u>	<u>\$491,814</u>	<u>\$125,697</u>	<u>\$326,686</u>	<u>\$7,477</u>	<u>\$105,104</u>	<u>\$171,187</u>	<u>\$1,914,367</u>
<b>LIABILITIES AND FUND EQUITY</b>										
Liabilities:										
Accounts payable	\$76,704	\$2,544	\$50	\$657	\$1,075	\$12,705	\$1,462	\$265	\$4,942	\$100,404
Due to other funds	68,000			20,000	61,800		1,410			151,210
Deferred revenues								104,839		104,839
Total Liabilities	<u>144,704</u>	<u>2,544</u>	<u>50</u>	<u>20,657</u>	<u>62,875</u>	<u>12,705</u>	<u>2,872</u>	<u>105,104</u>	<u>4,942</u>	<u>356,453</u>
Fund equity - fund balances - unreserved - undesignated	400,090	136,478	\$2,536	471,157	62,822	313,981	4,605	NONE	166,245	1,557,914
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$544,794</u>	<u>\$139,022</u>	<u>\$2,586</u>	<u>\$491,814</u>	<u>\$125,697</u>	<u>\$326,686</u>	<u>\$7,477</u>	<u>\$105,104</u>	<u>\$171,187</u>	<u>\$1,914,367</u>



RED RIVER PARISH POLICE JURY

Coushatta, Louisiana

Notes to the Financial Statements (Continued)

The System issues an annual publicly available 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 of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Red River Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each 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 Red River Parish Police Jury 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 for the prior fiscal year. The Red River Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1996, 1995, and 1994, were \$30,714, \$31,419 and \$29,461, respectively, equal to the required contributions for each year.

6. CAPITAL LEASE

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1996, the police jury has one capital lease for a motor grader. The lease had an original recorded amount of \$111,025. Future minimum lease payments, due during 1997, total \$23,527, and include interest of \$464.

7. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt transactions for the two years ended December 31, 1996:

	<u>Bonded Debt</u>	<u>Capital Lease</u>	<u>Bank Loans</u>	<u>Total</u>
Balance at January 1, 1995:	\$698,156	\$96,289	\$13,085	\$807,530
Additions	NONE	NONE	NONE	NONE
Reductions:				
1995	(78,245)	(35,518)	(13,085)	(126,848)
1996	<u>(83,245)</u>	<u>(37,708)</u>		<u>(120,953)</u>
Balance at December 31, 1996:	<u>\$536,666</u>	<u>\$23,063</u>	<u>NONE</u>	<u>\$559,729</u>

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	PUBLIC WORKS	HEALTH UNIT	WITNESS	SALES TAX	JAIL RESERVE OPERATING	LIBRARY	CRIMINAL COURT	HUD HOUSING	FIRE PROTECTION DISTRICT	TOTAL
<b>REVENUES</b>										
Taxes:										
Ad valorem	\$79,240	\$52,827		\$514,358		\$186,756		\$109,183	\$99,143	\$417,966
Sales and use										514,358
Intergovernmental revenues:										
Federal grants										109,183
State funds:										
Parish transportation funds	170,066									170,066
State revenue sharing (net)	10,409	6,911				16,423			15,913	33,743
Other state funds										15,913
Local funds										2,976
Fees, charges, and commissions for services	13,332					1,089				14,421
Fines and forfeitures			\$1,480			3,495	\$15,522			20,497
Use of money and property	38,681	1,791	18	21,031	\$609	13,187	39		2,720	78,076
Other revenues					457	603				1,060
Total revenues	<u>311,728</u>	<u>61,529</u>	<u>1,498</u>	<u>535,389</u>	<u>1,066</u>	<u>221,553</u>	<u>15,561</u>	<u>112,159</u>	<u>117,776</u>	<u>1,378,259</u>
<b>EXPENDITURES</b>										
Current:										
General government:										
Judicial			2,099				60,747			62,846
Financial and administrative				10,407						10,407
Public safety					91,944				79,535	171,479
Public works	763,357									763,357
Health and welfare		29,925						112,159		142,084
Culture and recreation						154,562				154,562
Transportation	8,534									8,534
Debt service	40,329				43,995					84,324
Capital outlay	50,665	12,324			16,744	38,971			12,175	130,879
Intergovernmental									665	665
Total expenditures	<u>862,885</u>	<u>42,249</u>	<u>2,099</u>	<u>10,407</u>	<u>152,683</u>	<u>193,533</u>	<u>60,747</u>	<u>112,159</u>	<u>92,375</u>	<u>1,529,137</u>

<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(551,157)</u>	<u>19,280</u>	<u>(601)</u>	<u>524,982</u>	<u>(151,617)</u>	<u>28,020</u>	<u>(45,186)</u>	<u>NONE</u>	<u>25,401</u>	<u>(150,878)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						92				
Sale of assets	10,836									10,928
Compensation for damaged assets	490								20,862	21,352
Operating transfers in	535,000	20,000		150,000			35,000			740,000
Operating transfers out	(1,100)			(705,000)					(9,600)	(715,700)
Total other financing sources (uses)	<u>545,226</u>	<u>20,000</u>	<u>NONE</u>	<u>(705,000)</u>	<u>150,000</u>	<u>92</u>	<u>35,000</u>	<u>NONE</u>	<u>11,262</u>	<u>56,580</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(5,931)	39,280	(601)	(180,018)	(1,617)	28,112	(10,186)	NONE	36,663	(94,298)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	409,947	97,198	3,137	647,249	64,439	285,869	14,791	NONE	129,582	1,652,212
Residual equity transfer	<u>(3,926)</u>			<u>3,926</u>						<u>NONE</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$400,090</u>	<u>\$136,478</u>	<u>\$2,536</u>	<u>\$471,157</u>	<u>\$62,822</u>	<u>\$313,981</u>	<u>\$4,605</u>	<u>NONE</u>	<u>\$166,245</u>	<u>\$1,557,914</u>

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
SPECIAL REVENUE FUNDS

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

	PUBLIC WORKS	HEALTH UNIT	WITNESS	SALES TAX	JAIL RESERVE OPERATING	LIBRARY	CRIMINAL COURT	HUD HOUSING	FIRE PROTECTION DISTRICT	TOTAL
<b>REVENUES</b>										
Taxes:										
Ad valorem	\$75,865	\$50,577		\$178,802					\$92,612	\$397,856
Sales and use				\$572,262						572,262
Intergovernmental revenues:								\$132,747		132,747
Federal grants										
State funds:										
Parish transportation funds	136,162									136,162
State revenue sharing (net)	10,183	6,762		15,879					17,258	32,824
Other state funds	50,000							4,308		67,258
Local funds										4,308
Fees, charges, and commissions for services	13,022				2,338					15,360
Fines and forfeitures			\$1,167		3,016		\$10,546			14,729
Use of money and property	39,385	1,663	29	23,681	\$17	4,669	154		2,166	71,764
Other revenues	11,331				480				771	12,582
Total revenues	335,948	59,002	1,196	595,943	17	205,184	10,700	137,055	112,807	1,457,852
<b>EXPENDITURES</b>										
Current:										
General government:										
Judicial			1,875				57,319			59,194
Finance and administrative				10,593						10,593
Public safety					83,545				59,218	142,763
Public works	656,349							137,055		656,349
Health and welfare		41,633								178,688
Culture and recreation					147,782					147,782
Debt service	40,330				46,728				15,210	102,268
Capital outlay	16,595	899			4,736	43,890			369	66,489
Intergovernmental									6,000	6,000
Total expenditures	713,274	42,532	1,875	10,593	135,009	191,672	57,319	137,055	80,797	1,370,126

<b>EXCESS (Deficiency) OF REVENUES OVER</b>	<u>(377,326)</u>	<u>16,470</u>	<u>(679)</u>	<u>585,350</u>	<u>(134,992)</u>	<u>13,512</u>	<u>(46,619)</u>	<u>NONE</u>	<u>32,010</u>	<u>87,726</u>
<b>OTHER FINANCING SOURCES (Uses)</b>										
Sale of assets						88				88
Compensation for damaged assets	1,783									1,783
Operating transfers in	400,000			140,000			40,000			580,000
Operating transfers out				<u>(540,000)</u>			<u>(9,600)</u>			<u>(549,600)</u>
Total other financing sources (uses)	<u>401,783</u>	<u>NONE</u>	<u>NONE</u>	<u>140,000</u>	<u>140,000</u>	<u>88</u>	<u>40,000</u>	<u>NONE</u>	<u>(9,600)</u>	<u>32,271</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>24,457</u>	<u>16,470</u>	<u>(679)</u>	<u>45,350</u>	<u>5,008</u>	<u>13,600</u>	<u>(6,619)</u>	<u>NONE</u>	<u>22,410</u>	<u>119,997</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>385,490</u>	<u>80,728</u>	<u>3,816</u>	<u>601,899</u>	<u>59,431</u>	<u>272,269</u>	<u>21,410</u>	<u>NONE</u>	<u>107,172</u>	<u>1,532,215</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$409,947</u>	<u>\$97,198</u>	<u>\$3,137</u>	<u>\$647,249</u>	<u>\$64,439</u>	<u>\$285,869</u>	<u>\$14,791</u>	<u>NONE</u>	<u>\$129,582</u>	<u>\$1,652,212</u>



RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
SPECIAL REVENUE - PUBLIC WORKS FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	UNIT ONE ROAD	PUBLIC FACILITIES MAINTENANCE	SOLID WASTE	RECYCLING	SPRINGVILLE SEWER DISTRICT	TOTAL
<b>REVENUES</b>						
Taxes - Ad valorem		\$79,240				\$79,240
Intergovernmental revenues - state funds:						
Parish transportation funds	\$170,066					170,066
State revenue sharing (net)		10,409				10,409
Fees, charges and commissions for services					\$13,332	13,332
Use of money and property	3,570	33,962	\$1,083		66	38,681
Total revenues	<u>173,636</u>	<u>123,611</u>	<u>1,083</u>	NONE	<u>13,398</u>	<u>311,728</u>
<b>EXPENDITURES</b>						
Current						
Public works	355,796	162,423	233,950		11,188	763,357
Transportation		8,534				8,534
Debt service	40,329					40,329
Capital outlay	50,035	630				50,665
Total expenditures	<u>446,160</u>	<u>171,587</u>	<u>233,950</u>	NONE	<u>11,188</u>	<u>862,885</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(272,524)</u>	<u>(47,976)</u>	<u>(232,867)</u>	NONE	<u>2,210</u>	<u>(551,157)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						
Sale of assets	4,036		6,800			10,836
Compensation for damaged assets	490					490
Operating transfers in	275,000	50,000	210,000			535,000
Operating transfers out					(1,100)	(1,100)
Total other financing sources	<u>279,526</u>	<u>50,000</u>	<u>216,800</u>	NONE	<u>(1,100)</u>	<u>545,226</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	7,002	2,024	(16,067)	NONE	1,110	(5,931)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>						
Residual equity transfer	150,298	163,879	85,184	\$3,926	6,660	409,947
				(3,926)		(3,926)
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$157,300</u>	<u>\$165,903</u>	<u>\$69,117</u>	NONE	<u>\$7,770</u>	<u>\$400,090</u>



## **CRIMINAL COURT FUND**

The Criminal Court Fund is established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund account, to be used for the expenses of the criminal court of the parish.

Expenditures are made from the fund on motion of the district attorney and on approval of the district judges. The statute also requires that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

## **SECTION 8 HOUSING FUND**

The Section 8 Housing Program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe and sanitary housing for very low income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due the owner for the dwelling unit and the occupant family's required contribution up to 30 per cent of their adjusted family income toward rent. Funding is provided through the United States Department of Housing and Urban Development.

## **FIRE PROTECTION DISTRICT FUND**

The Fire Protection District Fund accounts for the acquisition and operation of buildings, machinery and equipment to be used for the purpose of providing fire protection facilities to the Red River Parish Fire Protection District. The fire protection district was created pursuant to the provisions of Part I, Chapter 7 of Title 40 of the Louisiana Revised Statutes of 1950.

RED RIVER PARISH POLICE JURY

Coushatta, Louisiana  
Independent Auditor's Report  
on Compliance, etc.,  
December 31, 1996

I considered these instances of noncompliance in forming my opinion on whether the police jury's primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated April 25, 1997, on those primary government financial statements.

This report is intended for the information of the Red River Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'W. Monroe', written in a cursive style.

West Monroe, Louisiana  
April 25, 1997

**G. VACATION AND SICK LEAVE**

Employees of the police jury earn from 5 to 15 days of vacation leave each year, depending upon length of service, and 12 days of sick leave. Employees may carry forward a maximum of 10 days unused vacation leave to succeeding years. Upon separation from employment, employees are paid for unused vacation leave at their then current hourly rate of pay. Employees may carry forward a maximum of 45 days sick leave to succeeding years. Accrued sick leave is forfeited upon separation from employment.

Employees of the Red River Parish Library earn from 12 to 24 days of vacation leave each year, depending on their length of service and professional status. A maximum of three days accrued vacation leave may be carried forward to succeeding calendar years. Upon separation of employment, employees are compensated for unused vacation leave at the employee's current rate of pay. Employees earn up to 12 days of sick leave each year, based on employment status. A maximum of 25 days accrued sick leave may be carried forward to succeeding calendar years. Employees are not paid for unused sick leave upon separation.

Employees of the criminal court earn from 5 to 10 days of vacation leave and 5 days of sick leave each year, based on their length of service. Vacation leave cannot be accrued and carried forward to succeeding years. A maximum of 30 days accrued sick leave may be carried forward to succeeding calendar years. Employees are paid for unused vacation and sick leave upon separation of employment at the employee's current hourly rate of pay.

The amount of accumulated and vested employee leave benefits is not material at December 31, 1996; therefore, no liability is included in the accompanying financial statements.

The cost of leave privileges is recognized as a current year expenditure within the various funds when leave is actually taken or when employees are paid for accrued leave upon separation from employment.

**H. SALES TAX**

On October 27, 1979, voters of the parish approved a one per cent sales and use tax which is dedicated for the purpose of construction, operation, and maintenance of a parish jail facility, with any surplus proceeds to be used for capital outlay, operation and

RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

**F. 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.

At December 31, 1996, the police jury has cash and cash equivalents (book balances) totaling \$1,733,362, as follows:

Demand deposits	\$1,342,340
Cash in state treasury	63,310
Petty cash	35
Time deposits	<u>327,677</u>
Total	<u>\$1,733,362</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) are under secured at December 31, 1996, as follows:

Bank Balances	<u>\$1,794,410</u>
Federal deposit insurance	\$300,000
Pledged securities (uncollateralized)	<u>1,920,286</u>
Total	<u>\$2,220,286</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.



RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

amendments to the jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as it feels necessary, 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. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. For the two years ended December 31, 1996, the police jury adopted cash basis budgets for the General Fund and all special revenue funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses as shown on the budget comparison Statements D and E (budget basis) to the same amount shown on Statements B and C (GAAP basis):

	General ....Fund....		Special Revenue Funds	
	1996	1995	1996	1995
Excess (deficiency) of revenues and other source over expenditures (budget basis)	\$32,482	\$1,620	(\$16,802)	\$37,643
Adjustments:				
Receivables	(3,520)	24,074	33,651	17,945
Payables	15,201	(25,424)	(63,571)	19,705
Interfunds	3,311	(3,311)	10,689	7,311
Deferred revenues			(58,265)	37,393
Other		60		
Excess (deficiency) of revenues and other source over expenditures (GAAP basis)	<u>\$47,474</u>	<u>(\$2,981)</u>	<u>(\$94,298)</u>	<u>\$119,997</u>

The following schedule reconciles actual ending fund balance of the General Fund as shown on Statement D to cash and cash equivalents as shown on Statement A:

Fund balances at end of year - Statement D	\$251,639
Adjustment - payroll account	<u>2,894</u>
Cash and cash equivalents - Statement A	<u>\$254,533</u>

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
Notes to the Financial Statements (Continued)

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, and federal and state grants are treated by the police jury 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 obligations, which are recognized when due, and compensated absences, which are recognized when paid.

**Other Financing Sources (Uses)**

Sales of general fixed assets, proceeds from capital lease purchases, and transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

The police jury adopts annual budgets on the General Fund and all special revenue funds. The proposed budgets are prepared by the treasurer and the finance committee of the police jury during October of each year. During November, the availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are advertised in the official journal. Prior to its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents. 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 police jury's regular December meeting, and notice is published in the official journal.

Budget comparisons are prepared by the treasurer and are presented to the jury whenever the jury requests such comparisons. The treasurer presents necessary budget



RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
Notes to the Financial Statements (Continued)

payment on long-term bonded debt when the principal and interest payments are due early in the following year and funds have been transferred to the debt service fund before year-end. In this case debt service is recognized in the year in which the transfer is made rather than the year in which payment is due.

**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 normally 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 and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes and 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 47:1995 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.

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

Sales taxes are recognized in the month collected by the Red River Parish School Board (collection agent).

RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

**9. DUE FROM/TO OTHER FUNDS**

Individual fund balances due from/to other funds at December 31, 1996, are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$1,410	
Special Revenue Funds:		
Unit One Road		\$68,000
Sales Tax	99,800	20,000
Criminal Court		1,410
Health Unit	20,000	
Public Facilities	30,000	
Jail Reserve		61,800
Fire Protection District		
Fire Protection District Debt Service Fund		
Total	<u>\$151,210</u>	<u>\$151,210</u>

**10. EXPENDITURES - ACTUAL AND BUDGET**

For the year ended December 31, 1996, Sales Tax Fund actual expenditures and other uses (budget basis) exceeded budgeted amounts by \$71,552 or 10%.

**11. LITIGATION AND CLAIMS**

At December 31, 1996, the police jury is involved in one lawsuit. In the opinion of legal counsel for the police jury, resolution of this lawsuit will not materially affect the financial position of the police jury.

**12. CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS**

A summary of changes in Thirty-Ninth Judicial District Indigent Defender Board Agency Fund deposits due others follows:

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
Notes to the Financial Statements (Continued)

through service charges or user fees. Fiduciary funds are used to account for assets held for others. The current operations of the police jury require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

**Governmental Funds:**

**General Fund**

The 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**

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 bridge maintenance and construction, library operation, solid waste collection and disposal, etc. The general funds of component units are presented as special revenue funds in the accompanying primary government financial statements.

**Debt Service Funds**

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Louisiana Community Development Block Grant  
Capital Projects Fund**

The Louisiana Community Development Block Grant Fund accounts for the administration of the sewerage system construction program. Financing is provided by federal grants from the United States Department of Housing and Urban Development through the Office of the Governor, Division of Administration. The objectives of the Community Development Block Grant Program are the development of viable urban communities, decent housing and a suitable living environment, and expanded economic opportunities to be achieved through the undertaking

RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

maintenance costs associated with the parish highway system, the parish garbage collection and disposal system, other parish-owned buildings and properties, and necessary administrative expenses relating to the collection and disbursement of such proceeds. The tax became effective on January 1, 1980, and runs for an indefinite period of time. Effective February, 1992, the Red River Parish School Board became the collection agent for the police jury, the school board, and the Town of Coushatta.

**I. 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. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied ..Millage..		Expiration Date
		1996	1995	
Parishwide taxes:				
General Fund:				
Inside municipalities	2.00	1.72	1.72	Indefinite
Outside municipalities	4.00	3.45	3.45	Indefinite
Public Facilities Maintenance Fund	3.00	2.97	2.97	1998
Health Unit Fund	2.00	1.98	1.98	1998
Library Fund	7.00	7.00	7.00	2001
Fire Protection District Fund	3.70	3.70	3.66	2005
Fire Protection District Debt Service Fund	Variable	3.50	3.50	2001

The difference between authorized and levied millages is the result of reassessments of taxable property required by Article 7, Section 18(f) of the Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish and their 1996 assessed valuation (amounts expressed in thousands):



## RED RIVER PARISH POLICE JURY

Coushatta, Louisiana

### Notes to the Financial Statements (Continued)

considered part of the primary government (police jury) and include the Red River Parish Library, the Thirty-Ninth Judicial District Criminal Court Fund, the Springville Sewer District, and the Red River Parish Fire Protection District.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

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

Funds are classified into three categories; governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
SPECIAL REVENUE - PUBLIC WORKS FUNDS

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

	UNIT ONE ROAD	PUBLIC FACILITIES MAINTENANCE	SOLID WASTE	RECYCLING	SPRINGVILLE SEWER DISTRICT	TOTAL
<b>REVENUES</b>						
Taxes - ad valorem		\$75,865				\$75,865
Intergovernmental revenues - state funds:						
Parish transportation funds	\$136,162					136,162
State revenue sharing (net)		10,183				10,183
Other state funds		50,000				50,000
Fees, charges, and commissions for services					\$13,022	13,022
Use of money and property	3,321	34,790	\$1,212		62	39,385
Other revenues	9		11,150	\$172		11,331
Total revenues	<u>139,492</u>	<u>170,838</u>	<u>12,362</u>	<u>172</u>	<u>13,084</u>	<u>335,948</u>
<b>EXPENDITURES</b>						
Current - public works	288,577	151,884	202,268	801	12,819	656,349
Debt service	40,330					40,330
Capital outlay	16,595					16,595
Total expenditures	<u>345,502</u>	<u>151,884</u>	<u>202,268</u>	<u>801</u>	<u>12,819</u>	<u>713,274</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(206,010)</u>	<u>18,954</u>	<u>(189,906)</u>	<u>(629)</u>	<u>265</u>	<u>(377,326)</u>
<b>OTHER FINANCING SOURCES</b>						
Compensation for damaged assets	1,783					1,783
Operating transfers in	190,000	10,000	200,000			400,000
Total other financing sources	<u>191,783</u>	<u>10,000</u>	<u>200,000</u>	<u>NONE</u>	<u>NONE</u>	<u>401,783</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(14,227)</u>	<u>28,954</u>	<u>10,094</u>	<u>(629)</u>	<u>265</u>	<u>24,457</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>164,525</u>	<u>134,925</u>	<u>75,090</u>	<u>4,555</u>	<u>6,395</u>	<u>385,490</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$150,298</u>	<u>\$163,879</u>	<u>\$85,184</u>	<u>\$3,926</u>	<u>\$6,660</u>	<u>\$409,947</u>



RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

The following presents changes in general fixed assets for the two years ended December 31, 1996:

	<u>Balance at January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31</u>
1995:				
Police Jury:				
Land	\$104,334			\$104,334
Buildings	4,506,301			4,506,301
Equipment and furniture	839,190	\$31,940	(\$700)	870,430
Other improvements	722,374			722,374
Assets under capital lease	111,025			111,025
Construction in progress		40,592		40,592
Subtotal	<u>6,283,224</u>	<u>72,532</u>	<u>(700)</u>	<u>6,355,056</u>
Library:				
Buildings	345,040			345,040
Equipment	143,850	13,518		157,368
Library books	218,750	30,372	(15,539)	233,583
Subtotal	<u>707,640</u>	<u>43,890</u>	<u>(15,539)</u>	<u>735,991</u>
Fire Protection District:				
Buildings	341,796			341,796
Firefighting equipment	715,656	619	(75)	716,200
Subtotal	<u>1,057,452</u>	<u>619</u>	<u>(75)</u>	<u>1,057,996</u>
Total	<u>\$8,048,316</u>	<u>\$117,041</u>	<u>(\$16,314)</u>	<u>\$8,149,043</u>
1996:				
Police Jury:				
Land	\$104,334			\$104,334
Buildings	4,506,301			4,506,301
Equipment and furniture	870,430	\$79,731	(\$57,031)	893,130
Other improvements	722,374			722,374
Assets under capital lease	111,025			111,025
Construction in progress	40,592	487,293		527,885
Subtotal	<u>6,355,056</u>	<u>567,024</u>	<u>(57,031)</u>	<u>6,865,049</u>
Library:				
Buildings	345,040			345,040
Equipment	157,368	4,474	(48)	161,794
Library books	233,583	34,497	(27,319)	240,761
Subtotal	<u>735,991</u>	<u>38,971</u>	<u>(27,367)</u>	<u>747,595</u>

RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

	<u>Balance at January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31</u>
Fire Protection District:				
Buildings	\$341,796			\$341,796
Firefighting equipment	<u>716,200</u>	<u>\$14,867</u>	<u>(\$1,104)</u>	<u>729,962</u>
Subtotal	<u>1,057,996</u>	<u>14,867</u>	<u>(1,104)</u>	<u>1,071,758</u>
Total	<u>\$8,149,043</u>	<u>\$620,862</u>	<u>(\$85,502)</u>	<u>\$8,684,402</u>

General fixed assets as of December 31, 1994 have been restated to reflect change. The police jury and fire protection district reestablished their inventory listings of fixed assets based on actual physical count, removing those items which had been junked in previous years and not removed from the listing and adding items which had been purchased in previous years and not added to the list. The library changed its method of valuation of books and other materials.

Additions for the years ended December 31, 1995 and 1996, include donations of \$2,866 and \$2,690, respectively.

**5. PENSION PLAN**

Substantially all employees of the Red River Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan 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. All employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish 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 creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. 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 the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

Component Unit	Fiscal Year End	Criteria Used
Red River Parish Library	December 31	1, 2, and 3
Thirty-Ninth Judicial District Criminal Court	December 31	2 and 3
Red River Parish Fire Protection District	December 31	1 and 3
Springville Sewer District	December 31	1, 2, and 3
Red River Parish Tax Assessor	December 31	2 and 3
Red River Parish Clerk of Court	June 30	2 and 3
Red River Parish Sheriff	June 30	2 and 3

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

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are

**RED RIVER PARISH POLICE JURY**  
Coushatta, Louisiana

Notes to the Financial Statements  
As of and for the Two Years Ended December 31, 1996

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Red River Parish Police Jury is the governing authority for Red River Parish and is a political subdivision of the State of Louisiana. The police jury is governed by eight jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 1, 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.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Red River Parish Police Jury is the financial reporting entity for Red River 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) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Red River Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:



RED RIVER PARISH POLICE JURY

Coushatta, Louisiana

Notes to the Financial Statements (Continued)

of eligible activities that fulfill one or more of three broad national objectives: (1) benefiting low and moderate income persons, (2) aiding in the prevention or elimination of slums or blight, and (3) meeting other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community and other financial resources are not available to meet such needs.

**Fiduciary Fund Type - Thirty-Ninth Judicial  
District Indigent Defender Board Agency Fund**

The Thirty-Ninth Judicial District Indigent Defender Board Fund accounts for fines and forfeitures due the Thirty-Ninth Judicial District Indigent Defender Board and the payment of attorneys contracted to represent indigents in criminal cases. This fund was closed during 1995.

**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. Donated fixed assets are recorded at their fair market value on the date donated. The value of library books is recorded on a moving average basis. Approximately 12 per cent of police jury general fixed assets are valued at estimated historical cost based on the actual cost of like items while the remaining 88 per cent are recorded at their actual historical cost. Approximately 23 per cent of fire district general fixed assets are valued at estimated historical cost based on the actual cost of like items while the remaining 77 per cent are recorded at their actual historical cost.

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, such as bonded debt, capital leases and bank loans, are normally recognized as liabilities of governmental funds only when due. The exception to this is

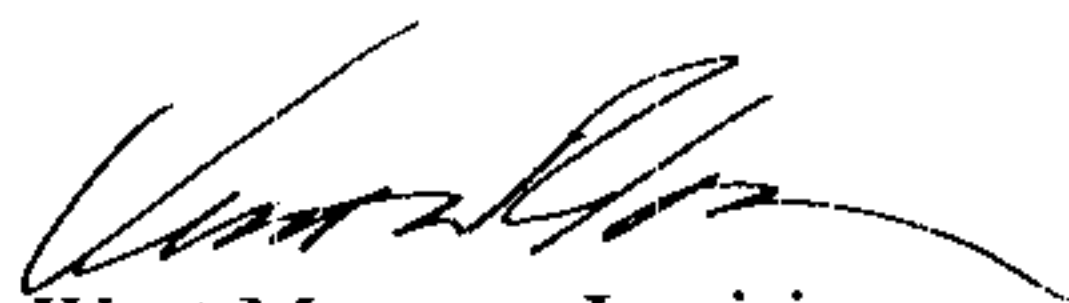
I consider to be material weaknesses as defined above.

**RED RIVER PARISH POLICE JURY**

Coushatta, Louisiana

Independent Auditor's Report on Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs,  
December 31, 1996

This report is intended for the information of the Red River Parish Police Jury, management of the police jury and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'V. ...', written over a horizontal line.

West Monroe, Louisiana

April 25, 1997



RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1996

	GENERAL FUND	SPECIAL REVENUE FUNDS	FIRE PROTECTION DISTRICT DEBT SERVICE FUND	LCDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>EXPENDITURES: (CONTD.)</b>					
Current: (Contd.)					
Health and welfare	\$29,566	\$142,084			\$171,650
Culture and recreation		154,562			154,562
Economic development and assistance	9,833				9,833
Transportation		8,534			8,534
Debt service		84,324	\$87,275		171,599
Capital outlay		130,879		\$487,293	618,172
Intergovernmental	76,483	665			77,148
Total expenditures	<u>463,227</u>	<u>1,529,137</u>	<u>100,260</u>	<u>487,293</u>	<u>2,579,917</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>					
	<u>71,774</u>	<u>(150,878)</u>	<u>(1,920)</u>	<u>NONE</u>	<u>(81,024)</u>
<b>OTHER FINANCING SOURCES</b>					
Sale of assets		10,928			10,928
Compensation for damaged assets		21,352			21,352
Operating transfers in	10,700	740,000			750,700
Operating transfers out	(35,000)	(715,700)			(750,700)
Total other financing sources (uses)	<u>(24,300)</u>	<u>56,580</u>	<u>NONE</u>	<u>NONE</u>	<u>32,280</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	47,474	(94,298)	(1,920)	NONE	(48,744)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>					
	<u>348,117</u>	<u>1,652,212</u>	<u>269,352</u>	<u>NONE</u>	<u>2,269,681</u>
<b>FUND BALANCES AT END OF YEAR</b>					
	<u>\$395,591</u>	<u>\$1,557,914</u>	<u>\$267,432</u>	<u>NONE</u>	<u>\$2,220,937</u>

(Concluded)

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	GENERAL FUND	SPECIAL REVENUE FUNDS	FIRE PROTECTION DISTRICT DEBT SERVICE FUND	LCDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$80,845	\$417,966	\$92,952		\$591,763
Sales and use		514,358			514,358
Other taxes, penalties, and interest	9,836				9,836
Licenses and permits	26,491				26,491
Intergovernmental revenues:					
Federal funds - federal grants	96,768	109,183		\$487,293	693,244
State funds:					
Parish transportation funds		170,066			170,066
State revenue sharing (net)	31,939	33,743			65,682
Severance taxes	196,382				196,382
Other state funds	39,295	15,913			55,208
Local funds	40,950	2,976			43,926
Fees, charges, and commissions for services		14,421			14,421
Fines and forfeitures		20,497			20,497
Use of money and property	6,492	78,076	5,388		89,956
Other revenues	6,003	1,060			7,063
Total revenues	<u>535,001</u>	<u>1,378,259</u>	<u>98,340</u>	<u>487,293</u>	<u>2,498,893</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative	71,606				71,606
Judicial	35,580	62,846			98,426
Elections	13,151				13,151
Financial and administrative	95,821	10,407	12,985		119,213
Other general government	11,028				11,028
Public safety	120,159	171,479			291,638
Public works		763,357			763,357

(Continued)

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	...GOVERNMENTAL FUND TYPE...			...ACCOUNT GROUPS...		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	FIRE PROTECTION DISTRICT DEBT SERVICE FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and cash equivalents	\$254,533	\$1,291,945	\$186,884			\$1,733,362
Receivables	179,092	472,622	85,029			736,743
Due from other funds	1,410	149,800				151,210
Other assets	60					60
Land, buildings, equipment, and other improvements				\$8,684,402		8,684,402
Amount available for debt service					\$267,432	267,432
Amount to be provided for retirement of general long-term debt					292,297	292,297
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$435,095</u>	<u>\$1,914,367</u>	<u>\$271,913</u>	<u>\$8,684,402</u>	<u>\$559,729</u>	<u>\$11,865,506</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$36,610	\$100,404	\$4,481			\$141,495
Payroll deductions payable	2,894					2,894
Due to other funds		151,210				151,210
Deferred revenues		104,839				104,839
Capital lease payable					\$23,063	23,063
Bonds payable					536,666	536,666
Total Liabilities	<u>39,504</u>	<u>356,453</u>	<u>4,481</u>	<u>NONE</u>	<u>559,729</u>	<u>960,167</u>
<b>Fund Equity:</b>						
Investment in general fixed assets				\$8,684,402		8,684,402
<b>Fund balances:</b>						
Reserved for debt service			267,432			267,432
Unreserved - undesignated	<u>395,591</u>	<u>1,557,914</u>				<u>1,953,505</u>
Total Fund Equity	<u>395,591</u>	<u>1,557,914</u>	<u>267,432</u>	<u>8,684,402</u>	<u>NONE</u>	<u>10,905,339</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$435,095</u>	<u>\$1,914,367</u>	<u>\$271,913</u>	<u>\$8,684,402</u>	<u>\$559,729</u>	<u>\$11,865,506</u>

The accompanying notes are an integral part of this statement.

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

RED RIVER PARISH POLICE JURY

Coushatta, Louisiana

Independent Auditor's Report,

December 31, 1996

However, the primary government financial statements, because they do not include the financial data of component units of the Red River Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Red River Parish Police Jury as of December 31, 1996, and the results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

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

In accordance with *Government Auditing Standards* and OMB Circular A-128, I have also issued reports dated April 25, 1997, on the Red River Parish Police Jury's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana

April 25, 1997





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## Independent Auditor's Report

### RED RIVER PARISH POLICE JURY

Coushatta, Louisiana

I have audited the primary government financial statements of the Red River Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Red River Parish Police Jury's management. 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; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether 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 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 present fairly, in all material respects, the financial position of the primary government of Red River Parish Police Jury, as of December 31, 1996, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

C O N T E N T S (CONTD.)

	<u>Schedule</u>	<u>Page No.</u>
<b>Independent Auditor's Reports Required by <i>Government Auditing Standards, OMB Circular A-128, Audits of State and Local Governments, and the Single Audit Act of 1984:</i></b>		
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Report on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs		52
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RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
Contents, December 31, 1996

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RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 1996  
With Supplemental Information Schedules

C O N T E N T S

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**RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana**

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 1996  
With Supplemental Information Schedules**

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

Release Date ~~MAY 14 1997~~

**VERNON R  
COON**  
CERTIFIED PUBLIC ACCOUNTANT



RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS

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

	....GENERAL FUND....			....SPECIAL REVENUE FUNDS....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$65,000	\$65,188	\$188	\$328,922	\$331,549	\$2,627
Sales and use				525,000	569,075	44,075
Other taxes, penalties, and interest	7,508	8,641	1,133			
Licenses and permits	25,303	26,687	1,384			
Intergovernmental revenues:						
Federal grants	45,000	47,022	2,022	147,000	99,662	(47,338)
State funds:						
Parish transportation funds				128,000	134,131	6,131
State revenue sharing (net)	28,000	38,909	10,909	23,274	29,115	5,841
Severance taxes	150,000	179,273	29,273			
Other state funds	23,983	25,733	1,750	17,258	67,258	50,000
Local funds	59,750	59,750				
Fees, charges, and commissions for services	9,600	9,600		15,744	15,192	(552)
Fines and forfeitures				21,100	18,549	(2,551)
Use of money and property	4,700	6,887	2,187	60,186	70,689	10,503
Other revenues	5,756	5,556	(200)	9,212	10,276	1,064
Total revenues	<u>424,600</u>	<u>473,246</u>	<u>48,646</u>	<u>1,275,696</u>	<u>1,345,496</u>	<u>69,800</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	83,846	83,833	13			
Judicial	37,501	37,354	147	59,320	59,055	265
Elections	27,939	24,895	3,044			
Financial and administrative	93,300	93,221	79	10,000	11,318	(1,318)
Public safety	114,951	119,720	(4,769)	155,897	132,497	23,400
Public works				700,913	724,980	(24,067)
Health and welfare	30,355	30,921	(566)	142,304	168,055	(25,751)
Culture and recreation				135,300	129,340	5,960
Economic development and assistance	8,883	8,063	820			
Transportation	4,551	4,852	(301)			

(Continued)

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
GOVERNMENTAL FUND TYPE

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	FIRE PROTECTION DISTRICT DEBT SERVICE FUND	LCDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$77,709	\$397,856	\$90,276		\$565,841
Sales and use		572,262			572,262
Other taxes, penalties, and interest	9,018				9,018
Licenses and permits	26,687				26,687
Intergovernmental revenues:					
Federal funds - federal grants	73,543	132,747		\$40,592	246,882
State funds:					
Parish transportation funds		136,162			136,162
State revenue sharing (net)	34,190	32,824			67,014
Severance taxes	173,824				173,824
Other state funds	27,453	67,258			94,711
Local funds	59,750	4,308			64,058
Fees, charges, and commissions for services		15,360			15,360
Fines and forfeitures		14,729			14,729
Use of money and property	6,887	71,764	5,563		84,214
Other revenues	5,754	12,582			18,336
Total revenues	<u>494,815</u>	<u>1,457,852</u>	<u>95,839</u>	<u>40,592</u>	<u>2,089,098</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative	87,793				87,793
Judicial	39,860	59,194			99,054
Elections	24,321				24,321
Financial and administrative	86,506	10,593	11,658		108,757
Other general government	10,310				10,310
Public safety	113,869	142,763			256,632
Public works		656,349			656,349

(Continued)



**Independent Auditor's Report on Compliance  
With Laws, Regulations, Contracts, and Grants**

**RED RIVER PARISH POLICE JURY**  
Coushatta, Louisiana

I have audited the primary government financial statements of the Red River Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 25, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Red River Parish Police Jury is the responsibility of the police jury's management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, I performed tests of the Red River Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, or contracts that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the primary government financial statements. The results of my tests of compliance disclosed the following instances of noncompliance.

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RED RIVER PARISH POLICE JURY  
 Coushatta, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (Cash) Basis and Actual, 1996

	....GENERAL FUND....			....SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>EXPENDITURES (CONTD.)</b>						
Debt service				\$43,995	\$43,995	
Capital outlay				38,500	37,920	\$580
Intergovernmental	\$74,981	\$94,721	(\$19,740)	43,266	41,813	1,453
Total expenditures	<u>447,248</u>	<u>447,786</u>	<u>(538)</u>	<u>1,580,939</u>	<u>1,426,409</u>	<u>154,530</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>10,821</u>	<u>69,693</u>	<u>58,872</u>	<u>(231,082)</u>	<u>(63,283)</u>	<u>167,799</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						
Sale of assets				4,117	4,129	12
Proceeds from insurance				20,862	20,862	
Compensation for damaged assets					490	490
Operating transfers in	1,100	1,100		730,000	801,800	71,800
Operating transfer out	(35,000)	(38,311)	3,311	(709,000)	(780,800)	(71,800)
Total other financing sources (uses)	<u>(33,900)</u>	<u>(37,211)</u>	<u>3,311</u>	<u>45,979</u>	<u>46,481</u>	<u>502</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(23,079)</u>	<u>32,482</u>	<u>55,561</u>	<u>(185,103)</u>	<u>(16,802)</u>	<u>168,301</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>217,083</u>	<u>219,157</u>	<u>2,074</u>	<u>1,068,869</u>	<u>1,308,747</u>	<u>239,878</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$194,004</u>	<u>\$251,639</u>	<u>\$57,635</u>	<u>\$883,766</u>	<u>\$1,291,945</u>	<u>\$408,179</u>

(Concluded)

The accompanying notes are an integral part of this statement.



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

**RED RIVER PARISH POLICE JURY**  
Coushatta, Louisiana

I have audited the primary government financial statements of the Red River Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 25, 1997.

I have applied procedures to test the Red River Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1996:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Real property acquisition  
and relocation assistance
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements

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



RED RIVER PARISH POLICE JURY  
Coushatta, LouisianaSchedule of Compensation Paid Police Jurors  
For the Two Years Ended December 31, 1996

	<u>1996</u>	<u>1995</u>
Woster Anderson	\$7,200	\$7,200
Jessie Davis, President	8,400	8,400
Melvin Dupree	7,200	7,200
Hermon Keith	7,200	7,200
Charles Kile	7,200	7,200
Rose Stafford	7,200	7,200
James Young	<u>7,200</u>	<u>7,200</u>
Total	<u>\$51,600</u>	<u>\$51,600</u>

**Independent Auditor's Reports on Federal  
Financial Assistance; Compliance With Laws,  
Regulations, Contracts, and Grants;  
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; the *Single Audit Act of 1984*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.




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

**RED RIVER PARISH POLICE JURY**  
Coushatta, Louisiana

I have audited the primary government financial statements of the Red River Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 25, 1997. These primary government financial statements are the responsibility of the police jury's management. 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; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the Red River Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

  
West Monroe, Louisiana  
April 25, 1997

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RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana

Schedule of Federal Financial Assistance  
For the Two Years Ended December 31, 1996

PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1994	.....1995.....		.....1996.....		(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1996
				REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	
<b>United States Department of Agriculture</b>								
Passed through Louisiana Department of Social Services:								
Food Stamps	10.551 *	22-081-01	(\$391,056) #	\$1,455,000	\$1,414,389	\$1,611,000	\$1,520,727	(\$521,940) #
State Administrative Matching Grants for Food Stamp Program	10.561	N/A	1.584	21,158	21,158	21,871	21,871	1,690
Total United States Department of Agriculture			(389,472)	1,476,158	1,435,547	1,632,871	1,542,598	(520,250)
<b>United States Department of Housing</b>								
Direct program - Lower-Income Housing Assistance Program	14.156	LA-48-E-163-004	(83,967)	132,747	132,747	109,183	109,183	(104,839)
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (States Program)	14.228 *	101-6057	NONE	40,592	40,592	487,293	487,293	NONE
Total United States Department of Housing and Urban Development			(83,967)	173,339	173,339	596,476	596,476	(104,839)
<b>United States Department of Justice</b>								
Direct Program - Discretionary Drug and Criminal Justice Assistance Program	16.580	96-DS-BX-0168	NONE	NONE	NONE	4,600	4,600	NONE
<b>United States Department of Transportation</b>								
Passed through Louisiana Department of Transportation and Development - Public Transportation for Non-Urbanized Areas	20.509	LA-18-X008	13,549	52,385	52,385	70,297	70,297	18,841
Total Federal Financial Assistance			(\$459,890)	\$1,701,882	\$1,661,271	\$2,304,244	\$2,213,971	(\$606,248)

\* Major federal financial assistance program  
# Food stamp inventory on hand

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
Independent Auditor's Report  
on Compliance, etc.,  
December 31, 1996

**Need to Secure Bank Deposits**

**Finding:** At December 31, 1996, deposits with one financial institution were not adequately covered by federal deposit insurance or the pledge of bank owned securities. Louisiana Revised Statutes (LRS) 39:1225 requires that the police jury's bank deposits be fully secured at all times by either federal deposit insurance or pledged securities owned by the bank. Transfers between two banks were made at the end of December causing a major increase in bank balances that was not detected by the receiving bank in a timely manner. Consequently, at December 31, 1996, the police jury's deposits totaling \$479,505 were under secured by \$179,445.

**Recommendation:** I recommend that the police jury monitor its deposits and require that banks provide security equal to one hundred percent of the amount on deposit at all times less the amount of deposits covered by federal deposit insurance.

**Management's Response:** The president of the police jury stated that the recommendation would be followed to ensure that deposits are adequately secured at all times.

**Need to Comply with Local  
Government Budget Act**

**Finding:** The police jury did not comply with state law governing budgetary activity. Louisiana Revised Statute (LRS) 39:1310 requires that budget amendments be adopted when expenditures and other uses to date plus projected amounts to year-end exceed budgeted amounts by 5% or more or when revenues and other sources to date plus projected amounts to year-end fail to meet budgeted amounts by 5% or more. Management of the police jury did not adequately monitor budgets. Consequently, actual expenditures and other uses (budget basis) of the Sales Tax Special Revenue Fund exceeded budgeted expenditures and other uses by \$71,552 or 10%.

**Recommendation:** I recommend that the police jury comply with all requirements of the Local Government Budget Act.

**Management's Response:** The president of the police jury stated that the recommendation would be followed and budgets would be monitored more closely.



RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS

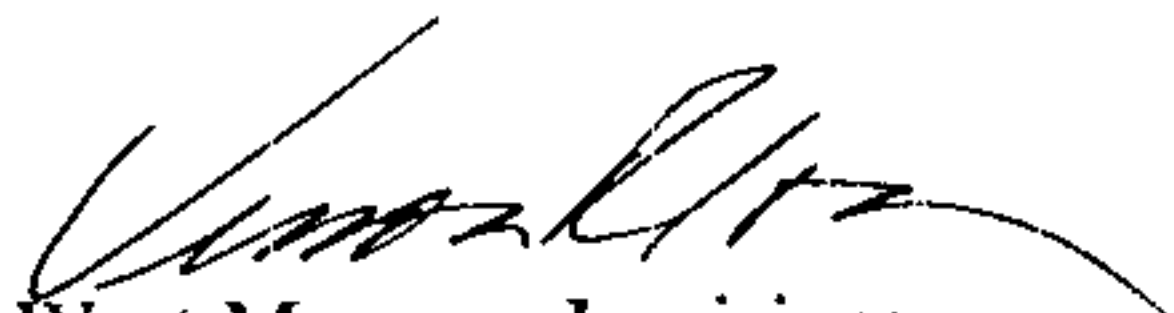
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Cash) Basis and Actual  
For the Year Ended December 31, 1996

	....GENERAL FUND....			....SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$67,500	\$67,553	\$53	\$345,750	\$346,072	\$322
Sales and use				543,000	524,835	(18,165)
Other taxes, penalties, and interest	9,300	9,811	511			
Licenses and permits	26,130	26,491	361			
Intergovernmental revenues:						
Federal grants	92,322	117,890	25,568	147,900	170,424	22,524
State funds:						
Parish transportation funds				168,670	163,706	(4,964)
State revenue sharing (net)	24,412	24,412		27,257	25,245	(2,012)
Severance taxes	168,195	197,467	29,272			
Other state funds	30,607	31,480	873	15,913	15,913	
Local funds	20,000	20,000				
Fees, charges, and commissions						
for services	9,600	9,600		16,150	14,869	(1,281)
Fines and forfeitures				21,000	21,954	954
Use of money and property	4,000	6,492	2,492	63,567	78,076	14,509
Other revenues	6,003	6,283	280	650	2,032	1,382
Total revenues	<u>458,069</u>	<u>517,479</u>	<u>59,410</u>	<u>1,349,857</u>	<u>1,363,126</u>	<u>13,269</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	72,862	72,376	486			
Judicial	26,900	17,986	8,914	60,853	61,801	(948)
Elections	14,777	13,616	1,161			
Finance and administrative	95,338	91,899	3,439	10,000	9,752	248
Other general government		436	(436)			
Public safety	123,027	116,119	6,908	205,990	181,563	24,427
Public works				827,684	757,980	69,704
Health and welfare	30,008	30,881	(873)	166,576	152,059	14,517
Culture and recreation				174,650	130,990	43,660
Economic development and assistance	9,355	9,752	(397)			
Transportation				9,425	8,536	889

(Continued)

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
Independent Auditor's Report on Compliance  
With Specific Requirements Applicable  
To Major Programs,  
December 31, 1996

This report is intended for the information of the Red River Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'V. Smith', written in a cursive style.

West Monroe, Louisiana  
April 25, 1997

**RED RIVER PARISH POLICE JURY**  
Coushatta, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
For the Two Years Ended December 31, 1996


**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana  
Independent Auditor's Report on  
Compliance With General Requirements  
Applicable to Federal Programs,  
December 31, 1996

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

This report is intended for the information of the Red River Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

  
West Monroe, Louisiana  
April 25, 1997



**Independent Auditor's Report  
on the Internal Control Structure**

**RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana**

I have audited the primary government financial statements of the Red River Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 25, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

The management of the Red River Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the primary government financial statements of the Red River Parish Police Jury for the two years ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control

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RED RIVER PARISH POLICE JURY

Coushatta, Louisiana  
Independent Auditor's Report on  
Internal Control Structure,  
December 31, 1996

risk in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

*I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the police jury's ability to record, process, summarize, and report financial data consistent with the assertions of management in the primary government financial statements.*

**Need to Reconcile Cash to Bank Records**

**Finding:** During my exit interviews for the audits of the police jury for the two years ended December 31, 1990 and 1992, I discussed problems in cash reconciliations and made certain recommendations. In connection with my audit for the two years ended December 31, 1994, I issued a management letter addressing those same problems. A review during the current audit indicated that no effort was made to reconcile bank statement balances to the accounting records. Basic internal control procedures include the reconciliation of cash and equivalents to bank records. The lack of reconciliation resulted in audit adjustments to post \$35,661 of interest not posted to time deposits and a \$614 adjustment for an unlocated difference.

**Recommendation:** I recommend that the treasurer reconcile all bank accounts monthly and time deposits at maturity.

**Management's Response:** The president stated that the recommendation would be followed and that the police jury would do whatever was necessary to reconcile the accounts and prevent a reoccurrence of the above situation.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the primary government 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.

RED RIVER PARISH POLICE JURY

Coushatta, Louisiana

Independent Auditor's Report on

Internal Control Structure,

December 31, 1996

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are considered material weaknesses as defined above. However, I do not believe the reportable condition described above is a material weakness.

This report is intended for the information of the Red River Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'V. L. ...', written over the typed name.

West Monroe, Louisiana

April 25, 1997



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**Independent Auditor's Report on Internal Control  
Structure Used in Administering Federal  
Financial Assistance Programs**

**RED RIVER PARISH POLICE JURY**  
Coushatta, Louisiana

I have audited the primary government financial statements of the Red River Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 25, 1997. I have also audited the compliance of the Red River Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated April 25, 1997.

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

In planning and performing my audit for the two years ended December 31, 1996, I considered the internal control structure of the Red River Parish Police Jury in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of the Red River Parish Police Jury and on the compliance of the Red River Parish Police Jury with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the primary government financial statements in a separate report dated April 25, 1997.



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

**RED RIVER PARISH POLICE JURY**  
Coushatta, Louisiana

I have audited the primary government financial statements of the Red River Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 25, 1997.

I have also audited the Red River Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed, reporting, environmental review, obligation of funds, record keeping, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1996. The management of the Red River Parish Police Jury is responsible for the police jury's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

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

In my opinion, the Red River Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed, reporting, environmental review, obligation of funds, record keeping, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to its major federal financial assistance programs for the two years ended December 31, 1996.

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