

BAFIBS PARISH POLICE JURY
Alexandria, Louisiana

Primary Government Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended December 31, 1958
With Supplemental Information Schedules



C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report on the Primary Government Financial Statements		3
Primary Government Financial Statements:		
Combined Balance Sheet, December 31, 1958 - All Fund Types and Account Groups	A	4
Governmental Fund Types:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	B	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actuals		
General and Certain Special Revenue Funds	C	8
Debt Service and Capital Projects Funds	D	14
Notes to the Primary Government Financial Statements		13
Supplemental Information Schedules:	<u>Schedule</u>	<u>Page No.</u>
Special Revenue Funds:		
Combining Balance Sheet	1	20
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	26

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 Bureau Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

BAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Contents, December 31, 1990

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

RAPIDS PAPER POLICE JURY
 Alexandria, Louisiana
 Contents, December 31, 1998

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules (Cont'd)		
Independent Auditor's Report Required by Government Auditing Standards:		
Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		62
Independent Auditor's Reports Required by Office of Management and Budget's (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the Single Audit Act:		
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133		65
Schedule of Expenditures of Federal Awards	18	87
Schedule of Findings and Questioned Costs	17	89

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INDEPENDENT AUDITOR'S REPORT

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

I have audited the accompanying primary government financial statements of the Rapides Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the foregoing table of contents. These primary government financial statements are the responsibility of management of the police jury. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Rapides Parish Police Jury, as of December 31, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Rapides Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Rapides Parish Police Jury as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Audit Report, December 31, 1998

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

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the Year 2000 issue. The police jury has included such disclosures in note 15. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter.

In accordance with Government Auditing Standards, I have also issued a report dated June 26, 1999, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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

Herb W. May

Herb W. May
Alexandria, Louisiana
June 26, 1999

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

PRIMARY GOVERNMENT CONDENSED FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

STATE OF NEW YORK
 DEPARTMENT OF TAXATION
 ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 1988

	NON-PROFIT FUND TYPE			FUND TYPE	
	GENERAL FUND	OTHER FUND	TRUST FUND	CAPITAL PROJECT FUND	FUND - AGENCY FUND
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents		\$6,838,170	100,000	000	330,000
Receivables	11,717,000	8,537,511			503,000
Interfund receivables	80,000	250,000			
Intergovernmental receivables	394,000				
Other		000			
Land, buildings, and equipment					
Other debits:					
Amount available to debt service funds					
Amount to be provided for retirement of general long-term debt					
TOTAL ASSETS AND OTHER DEBITS	12,201,000	16,625,781	100,000	000	833,000
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	121,000	100,000		000	124,000
Due to taxing bodies and others		207,000			563,000
Interfund payables	13,000	100,000			20,000
Notes payable		000			
Deferred revenues		107,000			
Compensated absences payable					
Capital leases payable					
Other payable					
Stocks and certificates of indebtedness payable					
Total liabilities	134,000	414,000	000	000	687,000
Fund Equity:					
Investment in general fund assets					
Fund balances:					
Reserved for:					
Advances to other funds	5,000		100,000		
Other service					
Unexpended:					
Discretionary for:					
Incomplete contracts				1000	
Employee medical benefits	11,000				
Employee retirement compensation	150,000				
Notes applied	1,007,000	13,100,000			
Total fund equity	1,167,000	13,100,000	100,000	1000	687,000
TOTAL LIABILITIES AND FUND EQUITY	12,368,000	16,725,781	200,000	1000	1,520,000

The accompanying notes are an integral part of this statement.

Statement 2

ACCOUNT GROUPS		1974
11111	GENERAL	(PERMANENT
11111	11111-11111	2001)
11111	11111	2001)
		34,151,355
		15,114,877
		444,398
		554,305
		117
101,500,541		31,500,541
	1000,000	100,000
	5,000,000	1,000,000
101,500,541	10,000,000	101,500,541
		1000,000
		880,100
		444,398
		1,000
		61,000
	1000,000	70,000
	500,000	114,360
	1,000,000	1,100,000
101,500,541	10,000,000	1,114,360
101,500,541		20,000,001
		1,000
		880,000
		1000
		71,000
		241,414
		10,000,000
101,500,541	1000	41,001,411
101,500,541	10,000,000	50,001,411

STATE OF TEXAS
 Legislative Budget Board
 COMBINED FUND BUDGET

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICES FUND	CAPITAL PROJECTS FUND	TOTAL (UNRECONCILED) FUNDS
REVENUES					
Operating					
Taxes					
All taxes	\$88,178	\$7,888,871			\$8,977,049
State and local		1,179,287			1,179,287
State taxes, penalties, and interest	227,884				227,884
Licenses and permits	88,218				88,218
Interfund-related revenues				250,183	250,183
Grants	28,284	1,288,487			1,316,771
State grants	78,248	1,203,219		88,218	1,469,785
Local grants	10,036	85,268			95,304
Fees, charges, and penalties for services	88,218	1,888,889			1,977,107
Fees and royalties	18,888	888,218			1,077,106
Use of money - interest earnings	28,284	888,888	250,183	888	1,138,183
Miscellaneous	28,284	888,218			916,502
Total revenues	4,288,888	17,888,888	250,183	250,183	22,398,888
EXPENDITURES					
Operating					
Capital projects					
Capital projects				250,183	250,183
Capital	1,288,888	1,288,888			2,577,776
Operations	88,218	27,888			116,106
Finance and administrative	88,218				88,218
Other general administration		888,888			888,888
Public safety	2,888,888	4,288,888		250,183	7,427,959
Public works	11,888	2,288,888			2,300,776
Health and welfare	2,888	888,888			891,776
Education		888,888			888,888
Community development and assistance		1,288,888			1,288,888
Debt retirement	28,284				28,284
Capital assets				250,183	250,183
Debt service	8,188	888,888	188,888		1,186,964
Total expenditures	4,288,888	17,888,888	188,888	250,183	22,398,888

Continued

The accompanying notes are an integral part of this statement.

STATE OF CALIFORNIA
 ALLEGRA, LINDA
 GOVERNOR, 1993-1995

Consolidated Statement of Revenue, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 1994

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL COMPOSITION FUND
EXCESS (Deficiency) of REVENUES					
OPER EXPENDITURES	(1,194,499)	16,188	(100,499)	(160,288)	(1,338,998)
FUND FINANCING SOURCE (Use)					
Increase in general long-term debt		1,161,000			1,161,000
Operating transfers in	1,394,000	81,111	144,000		1,619,111
Operating transfers out	(838,237)	(11,411,286)			(12,249,523)
Total other financing source (uses)	494,763	(10,249,286)	144,000	800	1,280,277
EXCESS (Deficiency) of REVENUES AND OTHER					
NETTED OPER EXPENDITURES AND OTHER DEBT	(699,736)	(10,233,100)	44,501	(160,288)	(10,948,623)
FUND BALANCE at BEGINNING of YEAR	1,088,117	11,720,368	176,876	19,724	13,005,085
FUND BALANCE (Deficit) at END of YEAR	(1,297,669)	(12,520,832)	132,375	(140,568)	(13,805,584)

Nonincidental

The accompanying notes are an integral part of this statement.

AMERICAN AIRLINES, INC.
 AIRCRAFT LEASES, 1992-1993
 CONSOLIDATED FINANCIAL STATEMENTS AND OTHER FINANCIAL DATA

Condensed Balance Sheet, Operations, and Changes in Total Balance Sheet (including lease and other) for the Year Ended December 31, 1993

	GENERAL FUND		DEFERRED INCOME TAXES	TOTAL ASSETS		LIABILITIES (IN EXCESS OF)
	1993	1992		1993	1992	
Assets						
Current						
Cash	\$24,400	\$24,400	0	\$24,400	\$24,400	\$0
Accounts receivable and related interest, and other	279,120	279,120	0	279,120	279,120	0
Prepaid expenses	171,200	171,200	0	171,200	171,200	0
Other assets	10,000	10,000	0	10,000	10,000	0
Total current	484,720	484,720	0	484,720	484,720	0
Non-current						
Property, plant, and equipment	1,000,000	1,000,000	0	1,000,000	1,000,000	0
Goodwill	100,000	100,000	0	100,000	100,000	0
Other non-current	100,000	100,000	0	100,000	100,000	0
Total non-current	1,200,000	1,200,000	0	1,200,000	1,200,000	0
Total assets	1,684,720	1,684,720	0	1,684,720	1,684,720	0
Liabilities						
Current						
Accounts payable	100,000	100,000	0	100,000	100,000	0
Accrued expenses	100,000	100,000	0	100,000	100,000	0
Deferred income taxes	100,000	100,000	0	100,000	100,000	0
Other current	100,000	100,000	0	100,000	100,000	0
Total current	400,000	400,000	0	400,000	400,000	0
Non-current						
Long-term debt	1,000,000	1,000,000	0	1,000,000	1,000,000	0
Other non-current	100,000	100,000	0	100,000	100,000	0
Total non-current	1,100,000	1,100,000	0	1,100,000	1,100,000	0
Total liabilities	1,500,000	1,500,000	0	1,500,000	1,500,000	0
Total equity	184,720	184,720	0	184,720	184,720	0
Total equity and liabilities	1,684,720	1,684,720	0	1,684,720	1,684,720	0

(continued)

The accompanying notes are an integral part of this statement.

GENERAL FUND FINANCIAL STATEMENTS
GENERAL FUND - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Revised Statement of Revenues, Expenditures, and Changes in Fund Balances
 August (Non-GAAP Basis and Actual)
 for the Year Ended December 31, 2008

	2008A (2008)			2007B (2007)		
	Budget	Actual	Change (Increase/Decrease)	Budget	Actual	Change (Increase/Decrease)
REVENUE (Deficiency) OF REVENUES						
OWN OPERATIONS	1875,000	1874,000	100,000	17,100,000	18,000,000	16,000,000
OTHER REVENUES (FUNDS) (Loss)						
Transfer to general long-term debt				1,000,000	1,000,000	
Market the treasury to	1,000,000	1,000,000	(10,000)	2,000,000	2,000,000	(10,000)
Special tax levies/fees and	11,000,000	11,000,000	(10,000)	10,000,000	10,000,000	(10,000)
Total other financing sources (Loss)	12,000,000	12,000,000	10,000	13,000,000	13,000,000	(10,000)
REVENUE (Deficiency) OF REVENUES AND FUNDS	3075,000	3074,000	210,000	30,100,000	31,000,000	29,000,000
FUND BALANCE AT BEGINNING OF YEAR	100,000	100,000		5,000,000	5,000,000	50,000
FUND BALANCE AT END OF YEAR	3175,000	3174,000	210,000	35,100,000	36,000,000	29,050,000

(Cont'd next)

The accompanying notes are an integral part of this statement.

MICHIGAN PUBLIC SAFETY 2007

Approved by the Legislature

APPROVED BY THE LEGISLATURE - GOVT SERVICES AND CAPITAL PROJECTS FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget (Cash Basis and Adjusted)

For the Year Ended December 31, 2007

	GOVT SERVICES FUNDS			CAPITAL PROJECTS FUNDS		
	BUDGET	ACTUAL	NET CHGCT FUNDS 1 (OR PROGRAM 1)	BUDGET	ACTUAL	NET CHGCT FUNDS 1 (OR PROGRAM 1)
REVENUES						
Intergovernmental revenues:						
Federal funds				\$434,132	\$436,730	
Local funds				14,848	14,848	
Use of equity and property	\$11,000	\$17,148	(\$64)	1,500	1,575	(\$77)
Total revenues	\$12,000	\$17,148	(\$64)	\$450,480	\$453,153	(\$27)
EXPENDITURES						
Current:						
General government:						
Other general administration				79,738	79,738	
Miscellaneous	\$14,877		\$14,877			
State services	\$45,000	\$46,435	(\$1,435)			
Capital outlay				\$25,438	\$25,499	\$61
Total expenditures	\$59,877	\$66,435	(\$6,558)	\$104,634	\$104,681	\$49
OTHER (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	(\$47,877)	(\$49,287)	(\$1,411)	(\$1,494)	\$6,498	\$7,992
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$24,481	\$24,481				
Operating transfers out	(\$24,481)	(\$24,481)				
(Total) other financing sources and uses	\$0	\$0	\$0	\$0	\$0	\$0
RESULTS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$14,123	\$17,861	(\$3,738)	(\$1,494)	\$6,498	\$7,992
FUND BALANCE AT BEGINNING OF YEAR	\$0	\$0	\$0	\$0	\$0	\$0
FUND BALANCE AT END OF YEAR	\$0	\$17,861	(\$3,738)	\$0	\$6,498	\$7,992

The accompanying notes are an integral part of this statement.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Notes to the Primary Government Financial Statements
As of and for the Year Ended December 31, 1998

INTRODUCTION

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

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

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

II. FUND ACCOUNTING

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

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

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

Governmental Fund Types:

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

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

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

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

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

BAFORDS PARISH POLICE JURY

Bossierie, Louisiana

Notes to the Primary Government Financial Statements (Continued)

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized to the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are removable and of value only to the police jury. No depreciation is recognized on general fixed assets.

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

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when receivable or accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1994 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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

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

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

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Rapides Parish Sales Tax Office and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles. The related receivable in the primary government financial statements represents sales tax collections from the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles for December 31, 1988 and remitted to the police jury in January 1989.

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

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

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

Expenditures

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

Other Financing Sources (Uses)

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

BAFINGI PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

C. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the treasurer beginning in October. The Finance Committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal. During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. For the year ended December 31, 1998, the police jury adopted cash basis budgets for the governmental funds, except the Job Training Partnership Act Special Revenue Fund because the budget for this fund is prepared for the program year, which is different from the police jury's calendar year. Accordingly, this fund is excluded from the accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Statement C and D). Budget comparison statements included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on budgetary comparison financial statements to the same amounts shown on GAAP basis financial statements:

	General Fund	Special Revenue Funds	Joint Service Funds	Capital Projects Fund
Excess (deficiency) of revenues and other uses over expenditures and other sources Statement C	(\$208,912)	\$81,134	21,137	(\$24,988)
Adjustments:				
Revenues/Receivables (net)	882,988	1,464,344		166,795
Expenditures/Payables (net)	(882,837)	(1,434,668)		(187,851)
Other financing sources/uses (net)	(179,892)	(1,360,824)		
Net adjustments	(179,892)	287,271		(121,056)
Excess (deficiency) of revenues and other uses over expenditures and other sources Statement B	(\$298,804)	\$74,863	21,137	(\$248,044)

RAPIDS PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

F. INSURANCES

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

G. CASH AND CASH EQUIVALENTS

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

The police jury has cash and cash equivalents (net of cash overdrafts) in interest bearing demand deposits totaling \$6,396,846.

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

Cash and cash equivalents (bank balances) totaling \$8,095,580 are secured by \$208,000 of Federal deposit insurance (QSIB Category 2), and \$8,085,580 of securities held in the trust department of the fiscal agent bank, in the name of the police jury. (QSIB Category 2).

H. INTERFUND RECEIVABLES/PAYABLES

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

I. ADVANCES TO OTHER FUNDS

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

J. INVENTORIES

Inventories, consisting of office supplies and road maintenance materials, i.e., sand, gravel, asphalt, etc., are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1986, are considered immaterial; therefore, they have not been included in the financial statements.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

K. ANNUAL AND SICK LEAVE

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

Police Jury -- employees of Rapides Parish Police Jury receive 18 to 25 days of annual and sick leave each year, depending on their length of service. Upon termination or retirement, employees (or heirs) may be paid at the employees' current rate of pay for annual leave of up to 45 days. Accumulated annual leave may not be carried beyond an employee's anniversary date to an amount which exceeds 20 working days; accordingly, for financial reporting purposes, the general long-term debt liability of the police jury is computed based on a maximum of 20 days or 160 hours. Employees are not paid for accrued sick leave upon resignation or retirement, but accrued sick leave may be applied against total employment years at retirement.

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

The cost of current leave privileges, computed in accordance with GASB Certification Section 058, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

L. SALES TAXES

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

1. A one per cent sales and use tax that is dedicated to the police jury, the school board, and various municipalities. The sales tax ordinance, approved by the voters of Rapides Parish on September 19, 1971, requires the parish's portion of the sales tax to be used to construct and maintain public roads, highways, bridges, and other capital improvements; to pay salaries of parish employees; and for any other lawful purposes, including funding bonds to the manner provided by Louisiana Revised Statutes 33:221-2734 for capital improvements. The tax was approved for an indefinite period.

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

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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

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

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

B. HOTEL/MOTEL TAX

As provided by Louisiana Revised Statute 30:4574, the police jury has levied a tax per cent tax on the occupancy of all hotel/motel rooms in the parish. Proceeds of the tax, less collection costs, are distributed to the Alexandria-Pineville-Rapides Economic Commission for the promotion of tourism in Rapides Parish. The Hotel-Motel Tax Agency Fund accounts for the collection and distribution of the tax.

B. FUND EQUITY

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

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

C. INTERFUND TRANSACTIONS

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

BAFISSE PARISH POLICE JURY

Bossier Parish, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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

F. TOTAL COLUMNS ON COMBINED STATEMENTS

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

3. FUND DEFICITS

The Court Improvement (Special Revenue) Fund has an unreserved/undesignated fund deficit of \$134, at December 31, 1998. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

The Capital Improvement (Capital Projects) Fund has an unreserved/undesignated fund deficit of \$92, at December 31, 1998. Management intends to eliminate this deficit through operating transfers from the General Fund.

4. RECEIVABLES

The following is a summary of receivables at December 31, 1998:

Class of Receivable	General Fund	Special Revenue Funds	Agency Funds	Total
Taxes:				
Ad valorem	\$812,793	\$7,096,688		\$8,099,481
Sales and use			\$623,641	\$623,641
Licenses and permits	\$8,739			\$8,739
Intergovernmental revenues:				
Federal	5,851	414,700		420,551
State	180,217	811,500		991,717
Other	\$27,687	\$2,883		\$30,570
Total	\$1,107,337	\$8,325,771	\$623,641	\$10,056,749

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1998:

	Land	Buildings	Equipment and Furniture	Total
Beginning Balance	\$1,400,100	\$9,875,175	\$8,190,800	\$19,466,075
Additions		\$24,867	\$60,590	\$85,457
Deductions		\$2,800	\$(17,388)	\$(14,588)
Ending Balance	\$1,400,100	\$9,897,242	\$8,233,902	\$19,531,244

As December 31, 1998, approximately \$18,394,804, or 93.70 per cent of the general fixed assets are recorded at estimated historical costs and \$1,133,627, or 5.80 per cent are valued at actual historical cost.

5. PENSION PLANS

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 68 with at least 10 years of credited service, or at or after age 58 with 20 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to 1 per cent of final compensation, plus \$28 for each year of supplemental plan only service earned prior to January 1, 1988. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 34819, Baton Rouge, LA 70890-4819, or by calling (504) 838-1361.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

Under Plan A, members are required by state statute to contribute 8.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8.8 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 15:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1986, 1997, and 1998, were \$418,858, \$378,742, and \$446,717, respectively, equal to the required contributions for each year.

Louisiana Firefighters Retirement System -- substantially all employees of the Rapides Parish Fire Protection Districts are members of the Louisiana Firefighters Retirement System ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance prior to January 1, 1986, exempting itself from participation in the system. Employees are eligible to retire at or after age 55 with at least 22 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third per cent of their final-average salary for each year of creditable service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 58 (or at or after age 50 if they had at least 20 years of creditable service at termination) and receive their benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, 2727 Woodale Blvd., Belle O, Baton Rouge, LA 70802, or by calling (584) 825-8868.

Members are required by state statute to contribute 8 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8 percent of annual covered payroll. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 15:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1986, 1997, and 1998, were \$118,720, \$96,982, and \$101,897, respectively, equal to the required contributions for each year.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

6. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Rapides Parish Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The police jury recognizes the cost of providing these benefits (police jury's portion of premiums) as an expenditure when paid during the year, which was approximately \$149,000. The police jury's cost of providing retiree health care benefits (police jury's portion of premiums) totaled \$73,808 for the 60 retirees.

7. EMPLOYEER AGENCIES

At December 31, 1994, employees of the police jury have accumulated and vested \$185,890 of employee leave benefits, which were reported in accordance with GASB Codification Section 220. This amount is recorded within the general long-term debt account group.

8. LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying primary government financial statements. The lease obligations, consisting of equipment, i.e., vehicles, radios, et cetera, are paid from the General Fund, Fire District Maintenance Funds, the Road District Maintenance Funds, the Road and Bridge Fund, and the 901 Communications District Fund.

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

Year End December 31,	Capital Lease Obligations
1995	\$224,718
1996	77,013
1997	186,336
1998	129,938
Thereafter	221,588
Total minimum lease payments	1,845,611
Less - amount representing interest	(1,562,730)
Net present value of future lease payments	\$282,881

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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

B. CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1998:

	Bonds and Certificates of Indebtedness	Capital Leases	Committed Accounts	Total
Beginning Balance	\$4,245,000	\$1,874,557	\$171,180	\$6,290,737
Additions:	1,175,000	121,888	188,557	1,485,445
Retirements	(2,035,000)	(136,737)	(141,861)	(2,313,604)
Ending Balance	\$3,385,000	\$859,708	\$217,876	\$4,462,584

Public Improvement Bonds:

\$520,000 - 1991 public improvement bonds for constructing a new building for the Rapides Parish Sales Tax Department. Principal is due in annual installments of \$20,000 to \$40,000 through December 1, 2005, with interest at 6.25 per cent to 11.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund.

\$520,000

\$1,080,000 - 1994 public improvement bonds for repairs to the parish courthouse. Principal is due in annual installments of \$30,000 to \$40,000 through December 1, 2023, with interest at 4.70 per cent to 6.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund.

\$1,080,000

Total Sales Tax and Bond Debt Service Fund

\$1,175,000

Total bonded indebtedness

\$1,175,000**Certificates of Indebtedness:****Road District Maintenance Funds:**

\$1,300,000 - 1996 certificates of indebtedness for constructing and up-grading public roads, highways, and bridges, and the payment of various expenses in connection therewith. Principal is due in annual installment of \$180,000 to \$180,000 through March 1, 2026, with interest at 6 per cent. Debt retirement payments are made from the Road District I-6 Maintenance Special Revenue Fund.

\$1,300,000

RAPIDS PARISH POLICE JURY

Alexandria, Louisiana

Billed to the Primary Government Financial Statements (Continued)

\$250,000 - 1987 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 2-C. Principal is due in annual installments of \$44,000 to \$59,000 through March 1, 2007, with interest at 5 per cent. Debt retirement payments are to be made from the Road District No. 2-C Maintenance Special Revenue Fund.

\$18,000

\$150,000 - 1989 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 3-A. Principal is due in annual installments of \$15,000 to \$16,000 through July 2, 2008, with interest at 9 per cent. Debt retirement payments are to be made from the Road District No. 3-A Maintenance Special Revenue Fund.

49,000

\$150,000 - 1995 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 5-A. Principal is due in annual installments of \$30,000 to \$38,000 through March 1, 2005, with interest at 5 per cent. Debt retirement payments are to be made from the Road District No. 5-A Maintenance Special Revenue Fund.

285,000

\$150,000 - 1992 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 10-A. Principal is due in annual installments of \$30,000 to \$38,000 through March 1, 2006, with interest at 5 per cent. Debt retirement payments are to be made from Road District No. 10-A Maintenance Special Revenue Fund.

298,000

\$1,268,000 - 1998 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 18-A. Principal is due in annual installments of \$139,000 to \$180,000 through March 1, 2008, with interest at 5 per cent. Debt retirement payments are to be made from Road District No. 18-A Maintenance Special Revenue Fund.

1,268,000

Total Road District Maintenance Funds

3,885,000**Fire Protection District Maintenance Funds:**

\$195,000 - 1993 certificate of indebtedness for acquisition of buildings, machinery, and equipment, including real and personal property, to be used in providing fire protection in Fire Protection District No. 6. Principal is due in annual installments of \$26,000 to \$32,000 through March 1, 1999, with interest at 5.08 per cent. Debt retirement payments are to be made from the Fire Protection District No. 6 Maintenance Special Revenue Fund.

23,000

BAFORD PARISH POLICE JURY

Bossier Parish, Louisiana

Notes to the Primary Government Financial Statements (Continued)

140,000 - 1990 certificate of indebtedness for acquisition of buildings, machinery, and equipment, including real and personal property, to be used in providing fire protection to Fire Protection District No. 7. Principal is due in annual installments of \$4,000 to \$6,000 through April 18, 2009, with interest at 8 per cent. Debt retirement payments are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.	\$31,080
100,000 - 1990 certificate of indebtedness for the purpose of constructing fire protection facilities in Fire Protection District No. 7. Principal is due in annual installments of \$12,000 to \$20,000 through January 18, 2009, with interest at 8 1/2 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.	44,000
\$200,000 - 1995 certificate of indebtedness for the purpose of constructing fire protection facilities for Fire Station No.2 on Palmer Chapel Road in Fire Protection District No. 7. Principal is due in annual installments of \$16,000 to \$20,000 through January 09, 2008, with interest at 8 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.	148,800
200,000 - 1991 certificate of indebtedness for the purpose of constructing fire protection facilities in Fire Protection District No. 10. Principal is due in annual installments of 20,000 to \$12,000 through March 3, 2001, with interest at 8 1/2 per cent. Debt retirement payments are to be made from the Fire Protection District No. 10 Maintenance Special Revenue Fund.	<u>12,000</u>
Total Fire Protection District Maintenance Funds	<u>304,880</u>
Other Special Revenue Funds:	
140,000 - 1998 certificates of indebtedness for constructing, operating, and maintaining recreational facilities of Buckeye Recreation District. Principal is due in annual installments of \$7,000 to \$8,000 through March 3, 2002, with interest at 8.00 per cent. Debt retirement payments are to be made from the Buckeye Recreation District Special Revenue Fund.	<u>32,700</u>
Total certificates of indebtedness	<u>3,783,700</u>
Total Bonds and Certificates of Indebtedness	<u>\$4,956,700</u>

At December 31, 1998, the police jury has accumulated \$180,000 in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding at December 31, 1998, including interest of \$1,497,838, are as follows:

BOSSIERE PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

Year End December 31,	General Obligation Bonds	CERTIFICATES of Indebtedness	Notes Payable	Capital Lease Obligations	Total
1999	144,343	442,708		174,114	1,000,000
2000	144,000	436,815		157,113	1,000,000
2001	144,000	479,327		144,238	900,000
2002	144,045	480,282		118,400	645,113
Thereafter	1,128,958	2,158,473		721,508	3,318,163
Totals	\$1,710,346	\$4,487,403	None	\$1,009,121	\$7,502,909

In accordance with Louisiana Revised Statute 39:582, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of taxable property in the parish. At December 31, 1999, the statutory limit is \$44,100,000.

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

20. CRIMINAL COURT FUND

Louisiana Revised Statute 33:571.11 requires that one-half of any balance remaining in the Criminal Court fund at year end be transferred to the parish General Fund. The police jury does not intend to transfer the balance due at December 31, 1999, to the General Fund because the police jury appropriated funds in excess of this amount on an annual basis. Accordingly, this amount has not been recorded as a liability of the Criminal Court Fund or as a receivable of the General Fund.

21. INTERFUND RECEIVABLES/PAYABLE

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

	Interfund	
	RECEIVABLES	PAYABLES
General Fund	184,000	\$173,900
Special Revenue Funds:		
Criminal Court Fund	99,181	82,940
Road and Bridge Fund	174,190	
Barbours Recreation District		100
911 Communications District Fund		
Crime Improvement Fund	51,084	130
Fourth Judicial District Court Juvenile Expense Fund		2,112
Louisiana Job Development Training		2,178
Job Training Partnership Act Fund		55,000
Juvenile Justice Grant Fund	5,809	2,940
Drug Control and System Improvement Fund	4,591	14,645
Law Enforcement Grant Fund	13,000	

RAPIDS PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

	Interfund	
	Receivable	Payable
	-----	-----
Special Revenue Funds (Continued)		
Head District:		
No. 1-B		48,553
No. 2-B		46,000
No. 3-B		28,897
No. 4-B		78,000
No. 5-B		28,000
Four Districts:		
No. 6		115
No. 7		
No. 8		
	\$716	
Agency Fund - Regular Payroll		28,245
	-----	-----
Totals	\$448,298	\$448,298
	-----	-----

12. INTERGOVERNMENTAL RECEIVABLES

During the course of operations, transactions occur between governmental entities for services rendered. These receivables are classified as intergovernmental receivables on the balance sheet. Additionally, in accordance with Louisiana law, the police jury purchased equipment for the parish assessor's office and provided, based on the 1998 parish tax roll, the cost of this equipment to the taxing bodies in the parish. These transactions resulted in the following intergovernmental receivables at December 31, 1998:

	(Amount)
	Fund

Parish Taxing Bodies	1794
Towns and Municipalities	637
District Attorney	753,816
Totals	\$134,647

13. RISK MANAGEMENT

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

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

UNIVERSAL PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

14. LITIGATION

At December 31, 1989, the police jury is involved in numerous lawsuits. The district attorney, legal counsel for the police jury, has opined that the likelihood that the police jury will prevail in these lawsuits is good, even though the police jury does not have general liability insurance to cover any damages awarded the plaintiffs involved in these lawsuits. Based on the aforementioned opinion of legal counsel, no provision for any liability that may arise from settlement of these lawsuits has been recorded in the accompanying financial statements.

15. YEAR 2000 ISSUE

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the police jury's operations as early as fiscal year 2000.

The police jury has completed an inventory of the mission-critical computer systems that may be affected by the Year 2000 issue and that are necessary to conducting operations, and is in the process of testing and validating the electronic equipment that is considered mission-critical.

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
(SUPPLEMENTAL) INFORMATION SCHEDULES
for the Year Ended December 31, 1988

SPECIAL REVENUE FUNDS

PUBLIC WORKS FUNDS

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

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

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

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

911 COMMUNICATIONS DISTRICT -- accounts for the operation and maintenance of the Rapides Parish District created by Louisiana Revised Statute 38:0001 et seq. Financing is provided by service fees charged telephone users in the parish.

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

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

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

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

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

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

RAPIDES PARISH POLICE JURY
Bossierite, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1988
SPECIAL REVENUE FUNDS (CONT'D)

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

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

COLISEUM OFFICE COMPLEX FUND -- reactivated in 1982, it accounts for the operation and maintenance of the coliseum complex. Financing is provided by monthly rental payments from occupants of the various offices located in the coliseum complex. Funds are appropriated to the Rapides Parish Coliseum Commission for operation and maintenance of the complex.

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

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

COAST IMPROVEMENT FUND -- accounts for activities relating to improving the parish judicial system. Financing is provided by grants from the State of Louisiana and local matching funds.

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

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

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

FEDERAL FUNDS

LOUISIANA JOB EMPLOYMENT TRAINING FUND (LJET) -- accounts for the settlement payments received from the United States Department of Agriculture (CFDA No. 16.666) through the Louisiana Department of Social Services. The funds are used to provide job search training, independent individual job contacts, and follow-up support service interviews for food stamp mandatory work registrants.

BAYOU PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 2008
SPECIAL REVENUE FUNDS (CONT'D)

JOB TRAINING PARTNERSHIP ACT FUNDS (JTFA) -- accounts for grants from the United States Department of Labor (CFBA Nos. 17,209, 17,246, and 17,250) through the Louisiana Department of Labor and the Louisiana Department of Education. The JTFA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

JUVENILE JUSTICE GRANT FUND -- accounts for grants from the United States Department of Justice (CFBA No. 36,540) through the Louisiana Commission on Law Enforcement for the purpose of developing juvenile corrective programs that strengthen and maintain the family unit and increase the capacity of local governments to conduct effective juvenile delinquency prevention programs.

DRUG CONTROL AND SYSTEM IMPROVEMENT GRANT FUND -- accounts for a grant from the United States Department of Justice (CFBA No. 36,579) through the Louisiana Commission on Law Enforcement which is intended to assist in the reduction and prevention of illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system.

DRUG COURT GRANT FUND -- accounts for a grant from the United States Department of Justice (CFBA No. 16,686) which is intended to assist the parish in reducing substance abuse, criminal recidivism, and prison overcrowding, while increasing collaboration among the parish's criminal justice community.

EMERGENCY (HOMELESS) SHELTER GRANT FUND -- accounts for a grant from the Department of Housing and Urban Development (CFBA No. 34,231) through the Louisiana Department of Social Services whose objective is to provide for homeless prevention activities for needy families.

LAW ENFORCEMENT GRANT FUND -- accounts for a grant from the United States Department of Justice (CFBA No. 16,688) through the Louisiana Commission on Law Enforcement to provide leadership and direction in controlling the use and availability of illegal drugs and to improve the functioning of the criminal justice system emphasis on violent and serious offenders. This program is comprised of the Law Enforcement and the Church Arisen Grant Funds of the police jury.

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
PRIMARY GOVERNMENT COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1990**

WORLDWIDE FUND FOR THE 21ST CENTURY
MEMPHIS, TENNESSEE
MEMPHISIA FUND 1991 - SPECIAL REPORT 1992
 CONTINUING FINANCIAL STATEMENTS, December 31, 1992

	ASSETS	LIABILITIES AND FUND EQUITY
	1992	1991
	(\$)	(\$)
ASSETS		
Cash and cash equivalents	10,000,000	10,000,000
Receivables	1,000,000	1,000,000
Investment receivables	100,000	100,000
Intergovernmental receivables	100,000	100,000
Other assets	100,000	100,000
Total Assets	11,300,000	11,300,000
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	100,000	100,000
Due to lending entities and others	100,000	100,000
Unpaid payroll	100,000	100,000
Deferred revenues	100,000	100,000
Total Liabilities	400,000	400,000
Fund Equity:		
Fund balance (reported) -	10,900,000	10,900,000
unappropriated portion	400,000	400,000
Total Fund Equity	11,300,000	11,300,000
Total Liabilities and Fund Equity	11,300,000	11,300,000

(Cont. next)

GENERAL FUND	GRANT FUND	STATE OF MICHIGAN ROAD	STATE OF MICHIGAN TRANSIT	STATE OF MICHIGAN AIRPORT	COMMERCIAL PARKING FUND	TOURISM DEVELOPMENT FUND	JURISDICTIONAL OFFENSE FUND	EDUCATION FUND
544,582	588,212	878	271	112,787	21,222	11,248	28,264	124
544,582	588,212				1,248			
1094,584	11,176,484	889	271	112,787	22,470	11,248	28,264	124
131,835	12,288			471	81	11,141	11,261	1,711
35,135	12,288	889	889	471	81	1,141	1,261	889
865,279	1,174,261	1288	124	11,311	8,580	288	11,261	124
865,279	1,174,261	888	11	11,311	8,580	288	11,261	88
1,830,564	21,471,484	1288	124	22,128	24,581	11,248	22,461	124

AMERICAN WATER WORKS COMPANY
 CONSOLIDATED BALANCE SHEET
 CONSOLIDATED FUND BALANCE SHEET - WATER SUPPLY FUND

Reporting Period: 2005, December 31, 2004

	2005 UNAUDITED FUND	2004 AUDITED FUND	2003 AUDITED FUND	2002 AUDITED FUND	2001 AUDITED FUND	TOTAL
ASSETS						
Cash and cash equivalents		\$0	\$1,175	\$1,000	\$11,400	\$14,745
Receivables					130,000	130,000
Inventory					15,000	15,000
Prepaid expenses						
Other assets					100	100
Total Assets	\$0	\$0	\$1,175	\$1,000	156,500	\$14,950
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable					100,000	100,000
Due to utility service and others					50,000	50,000
Fund fund payable	\$100					100
Deferred revenues					10,000	10,000
Total Liabilities	\$100	\$0	\$0	\$0	160,000	160,000
Fund Equity:						
Fund fund equity (contra) - consumables/expense	\$100	\$0	\$1,175	\$1,000	\$0	\$1,175
Total Fund Equity	\$100	\$0	\$1,175	\$1,000	\$0	\$1,175
Total Liabilities and Fund Equity	\$100	\$0	\$1,175	\$1,000	160,000	\$14,950

(Page 10000)

GENERAL INVESTMENT FUND
MEMBERS' ACCOUNTS
STATEMENTS (CONTINUED) - (continued)

Including Accounts of Members, Agents, and Dealers as Well as OTHERS
for the last ended December 31, 1988

	NOV 87 BALANCE FUND	1988 INVESTMENTS FUND	DISBURSE- MENTS FUND	NOV 88 BALANCE FUND	NOV 87 TOTAL FUND BALANCE	NOV 88 TOTAL FUND BALANCE
REVENUE						
Income						
Dividends	\$1,251,000	\$1,775,875			\$81,881	\$185,585
Interest and net lease income	1,584,380					
Other income						
Interest on loans	290,000					
Net lease income	1,294,380	165,000			4,400	26,820
Net charge-off and provisions						
Net gain/loss on securities			\$49,817 400	\$77,000		
Net gain/loss on other assets and liabilities	781,100	161,000		71,000	1,000	1,400
Net gain/loss on other assets and liabilities	11,000	11,000				
Total revenue	\$4,788,780	\$4,773,875	\$49,817 400	\$81,881	\$1,400	\$85,500
EXPENSES						
Operating						
General expenses:						
Salaries			\$1,807,100			
Commissions	1,774					
Other general administrative expenses	197,274	180,000			1,700	35,000
Public utility		1,881,000		199,200		
Public utility	1,708,000					
Interest and provisions						
Interest and provisions						
Interest, commissions and other income						
Net loss on securities	188,400	781,000				
Total operating	\$4,000,000	\$4,841,000	\$1,807,100	\$49,200	\$4,000	\$85,500
NET (PARTICULAR) OF REVENUE						
NET INVESTMENT						
	\$1,288,780	\$88,875	\$99,900	\$11,881	\$18,000	\$800
OTHER INVESTMENT INCOME						
Interest on loans	1,290,000	165,000				
Net gain/loss on securities	(21,200)		\$78,000			
Total other income (loss)	1,268,800	165,000	\$78,000	\$800	\$800	\$800
NET (PARTICULAR) OF REVENUE AND						
OTHER INVESTMENT INCOME						
	\$2,557,580	\$253,875	\$177,900	\$12,681	\$18,800	\$800
THE BALANCE OF REVENUE OF FUND						
	\$4,000,000	\$4,800,000	\$0,000	\$0,000	\$0,000	\$800
THE BALANCE (DEFICIT) AT END OF YEAR						
	\$1,251,000	\$1,175,875	\$49,817	\$81,881	\$185,585	\$85,500
(continued)						

AMOUNT IN RS.	AMOUNT IN RS.	AMOUNT IN RS.	AMOUNT IN RS.	AMOUNT IN RS.	AMOUNT IN RS.	AMOUNT IN RS.	AMOUNT IN RS.	AMOUNT IN RS.	AMOUNT IN RS.
170,700	170,700		11,000,000						
71,000						100,000			100,000
11,000	40,000	10,000		100,000	100,000	100,000	100,000		100,000
170,700	400,000	1,000	1,000,000	100,000	11,000	100,000	10,000	10	10,000
11,000 (10,000)	11,000 (11,000)	1,000			11,000	1,000			10,000
	100,000			100,000		100,000			
100,000	100,000	1,000		100,000	11,000	100,000	10,000	1000	10,000
1,000	100,000	10	1,000,000	1,000	10,000	100,000	1,000	1	1,000
			11,000,000	11,000,000					
1000	1000	1000	11,000,000	11,000	1000	1000	1000	1000	1000
1,000	100,000	10	10	11,000	10,000	100,000	1,000	1	1,000
100,000	1,000,000	100	1	1000	10,000	10,000	10,000	10	1000
1000,000	11,000,000	1000	10	100,000	10,000	1000	100,000	100	1,000

UNITED STATES FIDELITY AND SECURITY CORPORATION
MEMPHIS, TENNESSEE
STATEMENTS OF ASSETS AND LIABILITIES - SPECIAL SERVICE FUND
Showing Schedule of Receipts, Disbursements, and Changes in Fund Balances
for the Year Ending December 31, 1966

	AMOUNT FOR 1966	AMOUNT FOR 1965	AMOUNT FOR 1964	AMOUNT FOR 1963	TOTAL
REVENUE					
Income					
Dividends					17,014,471
Interest and fee					3,374,254
Income from real estate					2,000,000
Federal funds				\$1,400,000	1,400,000
Grant funds					1,000,000
Gift funds					10,000
Fees, charges, and contributions					1,000,000
Net income					22,788,725
Fines and forfeitures					80,000
Net of losses and profits	100		500		600
Miscellaneous	1,000	\$1,000	1,000		3,000
Total revenue	1,100	\$2,000	1,500	1,000	23,096,725
EXPENDITURES					
Operating					
General government		1,000			1,000,000
Interest					21,000
Taxes					40,000
Other general administration					1,200,000
Public safety				100,000	1,200,000
Public works					7,000,000
Health and welfare					100,000
Culture and recreation					100,000
Community development and assistance	1,000				1,000,000
Capital projects					1,000,000
Miscellaneous					100,000
Total expenditures	1,000	1,000	100	1,000,000	12,600,000
NETS (DEFICITS) OF SERVICES					
NETS (DEFICITS) OF SERVICES	10	1,000	1,400	10,000	1,510
NET FINANCIAL GAINS (LOSS)					
Increase in general long-term debt					1,000,000
Decrease in general long-term debt					(1,000,000)
Net change in general long-term debt					0
Total net financial gains (loss)	100	100	100	10,000	10,300
NETS (DEFICITS) OF SERVICES AND					
NET FINANCIAL GAINS (LOSS)	110	1,100	1,500	10,100	1,520
AND BALANCE AT BEGINNING OF YEAR					
AND BALANCE AT BEGINNING OF YEAR	100	100	100	100	11,700,000
AND BALANCE (DEFICIT) AT END OF YEAR					
AND BALANCE (DEFICIT) AT END OF YEAR	110	1,200	1,600	10,200	13,220,000
FOOTNOTES					

STATE STREET FUND III, INC.
 STATE STREET FUND III
 (INCORPORATED, 1992) - OPEN ENDED FUND - PUBLIC FUND FUND

Operating Balance Sheet, December 31, 1998

	1998 & 1997 FUND	1998 1997 FUND	1998 1997 FUND	1998 1997 FUND	1998 1997 FUND	1998 1997 FUND	1998 1997 FUND
ASSETS							
U.S. AND FOREIGN SECURITIES	\$21,357	\$2,195	\$ 577	\$17,028	\$2,195	\$2,195	\$7,197
Short sales	\$2,178	\$25,121	\$2,121	\$2,028	\$2,195	\$2,195	\$2,121
International Securities	150,180						
TOTAL ASSETS	<u>\$153,715</u>	<u>\$27,416</u>	<u>\$2,725</u>	<u>\$19,056</u>	<u>\$24,390</u>	<u>\$24,390</u>	<u>\$9,318</u>
LIABILITIES AND FUND EQUITY							
LIABILITIES							
Accrued interest	\$22,180	\$7,800	\$ 674	\$2,208	\$ 774	\$ 204	\$2,688
Interest payable	12,180	\$6,128	\$2,674	\$2,208	\$ 774	\$2,204	\$ 688
TOTAL LIABILITIES	<u>\$34,360</u>	<u>\$13,928</u>	<u>\$3,348</u>	<u>\$4,416</u>	<u>\$1,548</u>	<u>\$4,408</u>	<u>\$3,376</u>
Fund Equity:							
Fund balance - component	1,000,180	\$17,488	\$2,387	\$14,640	\$22,842	\$20,000	\$26,942
unrealized	1,000,180	\$17,488	\$2,387	\$14,640	\$22,842	\$20,000	\$26,942
TOTAL FUND EQUITY	<u>\$1,000,180</u>	<u>\$31,416</u>	<u>\$2,725</u>	<u>\$14,640</u>	<u>\$24,390</u>	<u>\$24,390</u>	<u>\$30,290</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,000,180</u>	<u>\$31,416</u>	<u>\$2,725</u>	<u>\$19,056</u>	<u>\$24,390</u>	<u>\$24,390</u>	<u>\$39,608</u>

2002 (\$1,000)	2003 (\$1,000)	2004 (\$1,000)	2005 (\$1,000)	Total
711,371	782,174	87,342,263	778,365	89,672,173
103,424	103,424	1,199,700	143,807	1,550,355
11,447	11,447	11,447	1,435	35,776
115,447	115,447	1,211,147	145,242	1,687,283
115,447	115,447	1,211,147	145,242	1,687,283
115,447	115,447	1,211,147	145,242	1,687,283

UNITED FARM POLICY GROUP
of America - Farm Group
CONSOLIDATED FARM POLICY - SPECIAL REPORT FORMS - FARM PRODUCTION STATISTICS
Consolidated Balance Sheet, December 31, 1966

	1966 DECEMBER 31	1965 DECEMBER 31	1964 DECEMBER 31	1963 DECEMBER 31	1962 DECEMBER 31	1961 DECEMBER 31	1960 DECEMBER 31	1959 DECEMBER 31
ASSETS								
Cash and cash equivalents	1,000,000	770,000	477,000	391,000	320,000	310,000	310,000	320,000
Prepaid expenses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Assets	2,000,000	1,770,000	1,477,000	1,391,000	1,320,000	1,310,000	1,310,000	1,320,000
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other payables	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Liabilities	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Fund Equity:								
Fund balances - consolidated	1,980,000	1,750,000	1,457,000	1,371,000	1,300,000	1,290,000	1,290,000	1,300,000
Total Fund Equity	1,980,000	1,750,000	1,457,000	1,371,000	1,300,000	1,290,000	1,290,000	1,300,000
Total Liabilities and Fund Equity	2,000,000	1,770,000	1,477,000	1,391,000	1,320,000	1,310,000	1,310,000	1,320,000

REPORT PUBLIC POLICE JOB
OF COUNTY, TARRANT
COMMISSION, 1907-1910 - (FIVE SEPARATE YEARS - FIVE SEPARATE ELECTIONS)

Comparing Actual Receipts, Expenditures, and Savings in Each Election
 for the Year Ended December 31, 1908

	1907 RECEIPTS NO. 1	1908 RECEIPTS NO. 2	1909 RECEIPTS NO. 3	1910 RECEIPTS NO. 4	1911 RECEIPTS NO. 5	1912 RECEIPTS NO. 7	1913 RECEIPTS NO. 8
REVENUE							
Item - all sources	\$1,109,800	1,071,700	1,094,400	1,050,000	1,095,000	1,070,500	1,071,000
Inter-governmental revenues - state funds	175,000	25,500	50,500	25,750	25,000	25,000	15,000
Net of money and property disbursements	934,800	1,046,200	1,043,900	1,024,250	1,070,000	1,045,500	1,056,000
Total revenues	1,079,800	1,097,200	1,144,400	1,049,999	1,115,000	1,071,000	1,071,000
EXPENDITURE							
General government - other public administrative and public utility	95,000	11,700	11,750	11,550	1,000	11,000	1,000
Net of other	1,004,800	1,085,500	1,132,650	1,038,449	1,114,000	1,060,000	1,070,000
Total expenditures	1,004,800	1,097,200	1,144,400	1,050,000	1,115,000	1,071,000	1,071,000
NET BALANCE OF RECEIPTS							
OVER EXPENDITURE	175,000	10,000	50,500	175,000	15,000	(15,000)	(15,000)
OVER RECEIPTS OVER EXPENDITURE	904,800	1,085,500	1,092,900	974,999	1,100,000	1,056,000	1,056,000
NET BALANCE OF RECEIPTS OF YEAR	7,000,000	80,000	100,000	100,000	100,000	100,000	100,000
NET BALANCE OF END OF YEAR	15,100,000	150,000	150,000	150,000	150,000	150,000	150,000

STATE STREET FUND, INC.
 STATE STREET FUND INC - SPECIAL INVEST FUND - FEDERAL FUND

ending Balance Sheet, December 31, 2000

	100,000 SH (COMMON SHARES)	25 100,000 COMMON SH	200,000 SH (100 SHARES)	500,000 SH (250 SHARES)	1,000,000 SH (500 SHARES)	2,000,000 SH (1,000 SHARES)	5,000,000 SH (2,500 SHARES)	TOTAL
ASSETS								
LIQUID ASSETS								
Cash and cash equivalents	\$6,000	\$2,000	\$8,000	\$16,000	\$32,000	\$64,000	\$160,000	\$248,000
Securities	4,700	1,500	6,000	12,000	24,000	48,000	120,000	187,500
Accounts receivable		0					0	0
TOTAL LIQUID ASSETS	\$10,700	\$3,500	\$14,000	\$28,000	\$56,000	\$112,000	\$280,000	\$435,500
FIXED ASSETS AND FUND ASSETS								
Fixed Assets:								
Accounts receivable	\$1,000	\$3,000	\$6,000	\$12,000	\$24,000	\$48,000	\$120,000	\$187,000
Other fixed assets	10,000	3,000	12,000	24,000	48,000	96,000	240,000	367,000
Total Fixed Assets	\$11,000	\$6,000	\$18,000	\$36,000	\$72,000	\$144,000	\$360,000	\$554,000
Fund Expenses - Paid by Shareholders -								
commissions - underwritten	000	000	000	000	000	000	000	000
TOTAL LIABILITIES AND FUND ASSETS	\$11,700	\$9,500	\$32,000	\$64,000	\$128,000	\$256,000	\$640,000	\$989,500

HAZARD ABATEMENT FUND - 2007
GENERAL FUND - 2007
GENERAL FUND - 2007 - SOCIAL SERVICE FUND - 2007 - 2008

(Including Schedule of Revenues, Expenditures, and Changes in Fund Balances
for the Year Ended December 31, 2008)

	REVENUE FOR GENERAL FUND	FOR SOCIAL SERVICE FUND	GENERAL FUND - 2007	GENERAL FUND - 2008	GENERAL FUND 2007	GENERAL FUND 2008
REVENUE						
Environmental Services						
Federal Grants	129,422	26,125,422	297,000	299,870	297,000	299,870
Local Grants	0	0	0	0	0	0
Use of Money - Federal Assistance	0	0	0	0	0	0
Total revenues	129,422	26,125,422	297,000	299,870	297,000	299,870
EXPENSES						
Current						
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
General Government and Administration	297,000	1,232,000	297,000	299,870	297,000	299,870
Total expenditures	297,000	1,232,000	297,000	299,870	297,000	299,870
CHANGES (DEFICIENCY) OF FUND BALANCE						
DEBT EXCESS (DEFICIT)	1,000	10,000	0	0	0	0
OTHER FINANCING SOURCES (USES)						
Operating Transfers to Operating Transfers out	0	0	0	0	0	0
Other Other Financing Sources (Uses)	11,000	22,000	0	0	0	0
EXCESS (DEFICIENCY) OF FUND BALANCE						
OPERATING AND OTHER (USES)	0	0	0	0	0	0
FUND BALANCE AT BEGINNING OF YEAR	0	0	0	0	0	0
FUND BALANCE AT END OF YEAR	0	0	0	0	0	0

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1990

BEST SERVICE FUNDS

SALES TAX AND BOND SINKING FUND -- accumulates funds for the payment of the January 1, 1981, and the July 1, 1984 bond issues, totaling \$530,000 and \$1,080,808, respectively. The 1980 bonds were issued to provide funds for the construction of a new building for the Rapides Parish Sales and Tax Department and the 1984 bonds were issued to provide funds for courthouse improvements.

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

SPRING HAVEN POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS
 Continuing Balance Sheet, December 31, 1998

	SALES TAX BOND SERVING FUND	SALES TAX BOND SERVING FUND	TOTAL
ASSETS			
Cash and cash equivalents	\$25,000	\$150,000	\$175,000
LIABILITIES AND FUND EQUITY			
Liabilities	None	None	None
Fund Equity:			
Fund balances - reserved for debt service	\$25,000	\$150,000	\$175,000
TOTAL LIABILITIES AND FUND EQUITY	\$25,000	\$150,000	\$175,000

RAPIDAN TOWN POLICE DEPT
Alexandria, Vermont
GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

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

	SALES TAX & BOND RESERVE FUND	SALES TAX RESERVE FUND	TOTAL
REVENUES			
Fee of money - interest earnings	\$2,310	\$1,400	\$30,536
EXPENDITURES			
DEBT SERVICE	144,830	NONE	144,830
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	(142,520)	7,400	(135,294)
OTHER FINANCING SOURCES			
Operating TRANSFERS IN	144,550	NONE	144,550
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	1,730	7,400	9,170
FUND BALANCES AT BEGINNING OF YEAR	23,629	152,358	175,987
FUND BALANCES AT END OF YEAR	\$25,359	\$159,758	\$185,157

REPORT MADE IN ACCORDANCE WITH
 SECTION 107, CHAPTER 120, STATUTES
 OF THE STATE OF FLORIDA - CAPITAL PROJECTS FUNDS

Combining Balance Sheet, December 31, 1998

	CAPITAL IMPROVEMENT FUND	HAZARDOUS WASTE REMEDIATION FUND	TOTAL
	*****	*****	*****
ASSETS			
Cash and cash equivalents	\$000	\$000	\$000
LIABILITIES AND FUND EQUITY			
Liabilities - interfund payable	\$000	\$000	\$000
Fund Equity:			
Fund balances - unreserved - undesignated	\$000	\$000	\$000
TOTAL LIABILITIES AND FUND EQUITY	\$000	\$000	\$000

ANNEXURE 11
 STATEMENT OF FINANCIAL POSITION
 STATEMENT OF FINANCIAL POSITION - CAPITAL PROJECTS FUND

Comparing Statement of Assets, Liabilities, and Changes in Fund Balances
 for the Year Ended December 31, 2008

	STATE OF MICHIGAN FUND	STATE OF MICHIGAN CAPITAL PROJECTS FUND	VILLAGE OF MOUNT PLEASANT FUND	VILLAGE OF MOUNT PLEASANT CAPITAL PROJECTS FUND	TOTAL
ASSETS					
Investment(s)			\$1,000	\$10,000	\$11,000
Other Funds	\$10,000	-	-	-	\$10,000
Due from					
Other Funds		\$400	-	-	\$400
Use of money and property	000	000	-	-	000
Total resources	\$10,000	\$400	\$1,000	\$10,000	\$21,400
LIABILITIES					
Current:					
General government - other					
paid in assets	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Capital fund fee	00,000	00,000	00,000	00,000	000,000
Total liabilities	\$0,000	\$0,000	\$0,000	\$0,000	000,000
NET (DEFICIENCY) OF RESOURCES					
NET CAPITAL PROJECTS	(\$0,000)	(\$0,000)	(\$0,000)	\$000	(\$0,000)
NET FINANCIAL DEFICIT (Surplus)	\$000	\$000	\$000	\$000	\$000
NET (Deficiency) of RESOURCES AND NETS					
NETS FROM EXPENDITURE	(\$0,000)	(\$0,000)	(\$0,000)	\$000	(\$0,000)
EXPENDITURE AT END OF YEAR	\$0,000	\$0,000	\$0,000	\$000	(\$0,000)
NET BALANCE AT END OF YEAR	(\$000)	(\$00)	\$000	\$000	(\$000)

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1998

FIDUCIARY FUND TYPE - AGENCY FUNDS

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

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

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

APPOINTED PERSONNEL POLICE JURY
 Alexandria, Louisiana
 (BUDGETARY FUND TYPE - AGENCY FUNDS)

Comprising Balance Sheet, December 31, 1988

	Salaries Tax	Total Retire- ment Tax	Regular Payroll	Total
EXPENSES				
Costs and expenditures Recurrent	\$2,299 \$22,841	\$1,043	\$26,796	\$26,840 \$25,841
TOTAL EXPENSES	\$2,299	\$1,043	\$26,796	\$26,840
LIABILITIES				
Amounts payable Interfund accounts Due to funding sources and others	\$26,841		\$26,796	\$26,841 \$26,841
TOTAL LIABILITIES	\$26,841	\$1,043	\$26,796	\$26,841

BRIDGES FINANCIAL GROUP
 Management, Limited
 1100 LAKE DRIVE EAST - SUITE 7000

Comparing Schedule of Changes in Deposit Balances
 for the Year (ended December 31, 2008)

	Salvage Tax	Total Mortgage Tax	Regular Payroll	Total
Deposit Balance at Beginning of Year	2766,100	1337	6000	2773,437
Additions:				
Salvage tax and benefits	57,206,490	107,000		57,313,490
Recapitalized Income	276,411			276,411
Use of stocks and property	10,100	100		10,200
Other	7,100		17,100,000	17,107,100
Total additions	58,199,101	107,100	17,100,000	58,377,000
Total	58,495,100	107,200	17,100,000	58,702,300
Deductions:				
Salaries and related benefits	500,000		1,200,000	1,700,000
Operating expenses	500,000	1,000		501,000
Settled to taxing bodies and others	57,000,000	100,000		57,100,000
Total deductions	57,500,000	101,000	1,200,000	58,801,000
Deposit Balance at End of Year	140,100	1,200	9000	142,300

RAPIER PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1998

EMPLOYATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1998 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$800 per month, while the president receives an additional \$100 per month for performing the additional duties of his office.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Schedule of Compensation Paid Police Jurors
 For the Year Ended December 31, 2006

Burton R. Belgard	\$9,600
Richard M. Billings	18,000
Stephen P. Borden	9,600
Joseph J. Fuller	9,600
Myron K. Lawson	9,600
Devron Marzoo	9,600
Richard L. Rensally	9,600
Scott Perry, Jr.	9,600
Donald H. Wilmore	9,600
Totals	\$103,600

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

HEBBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7588
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
ISSUED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury as of and for the year ended December 31, 1998, and have issued my report thereon dated June 30, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control over Financial Reporting

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and also to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

RAPIDES PARISH POLICE JURY

Reno, Louisiana
Compliance and Internal Control Report
(Continued)

Prior Audit Findings

The audit for the year ended December 31, 1990, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

This report is intended for the information of the Rapides Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Bertha W. May

Bertha W. May
Alexandria, Louisiana
June 14, 1991

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

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

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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

RAPIDES PARISH POLICE JURY
Merry, Louisiana

I have audited the compliance of Rapides Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major federal programs for the year ended December 31, 1998. Rapides Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the police jury's management. My responsibility is to express an opinion on the police jury's compliance based on my audit.

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

In my opinion, the police jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

BAFIRE PARISH POLICE JURY
Baton Rouge, Louisiana
4-133 Compliance Report
(Continued)

Internal Control over Compliance

The management of the police jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the police jury's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance with OMB Circular 4-72D.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Herbert M. Wiley

Herbert M. Wiley
Alexandria, Louisiana
June 18, 1999

UNITED STATES DEPARTMENT OF JUSTICE
 FEDERAL BUREAU OF INVESTIGATION
 FEDERAL BUREAU OF CONSUMER PROTECTION
 FEDERAL BUREAU OF PRISONS
 FEDERAL BUREAU OF SHERIFFS
 FEDERAL BUREAU OF INVESTIGATION
 FEDERAL BUREAU OF CONSUMER PROTECTION
 FEDERAL BUREAU OF PRISONS
 FEDERAL BUREAU OF SHERIFFS

FEDERAL BUREAU OF INVESTIGATION FEDERAL BUREAU OF CONSUMER PROTECTION FEDERAL BUREAU OF PRISONS FEDERAL BUREAU OF SHERIFFS	1978 BUDGET	1979 BUDGET	1980 BUDGET
UNITED STATES DEPARTMENT OF AGRICULTURE			
Agency through Louisiana Department of Social Services - State Administration of Housing Grants for Food Stamp Program	25,500	34,000	270,000
Agency through Louisiana Department of Treasury - Income and Health - Grants to States	25,000		750,000
Total for the Louisiana Department of Agriculture			1,020,000
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Agency through Louisiana Division of Administration - Office of the Governor - Housing for Developmental Handicapped - Handicapped Program - Rehabilitation Support Center System - Federal Public Housing	39,129	121,000,000 87,000,000	1,150,000,000 750,000,000
Total for the Louisiana Department of Housing and Urban Development			1,900,000
UNITED STATES DEPARTMENT OF THE INTERIOR			
Agency through Louisiana Department of the Treasury - Minerals to Federal Land	15,000		75,000
UNITED STATES DEPARTMENT OF JUSTICE			
Agency through Louisiana Department of the Department - Justice Justice and Emergency Services - Allocation to States	15,000	25,000,000,000	75,000
Agency through Louisiana Department of Law Enforcement - Drug Control and Traffic Department - Federal Fund	15,000	25,000,000,000	75,000
Direct programs Drug Court Grant Program Local Law Enforcement Block Grants Program	15,000 15,000		5,000 100,000
Total United States Department of Justice			150,000

(Continued)

PARISH POLICE OFFICERS ASSN
Monrovia, Louisiana
Schedule of Expenditures of Federal Awards
for the year ended December 31, 1988

FEDERAL AGENCY NAME - FEDERAL AGENCY ACRN (Include title)	CFDA NUMBER	FUND NUMBER	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF LABOR			

Request through Louisiana Department of Labor - Employment Training Institute - Industrial Workers of the World	17-288	9079-02-111-F	\$16,606
	17-278		88,879
Request through Louisiana Department of Labor and the Louisiana Department of Education - Job Training Partnership Act	17-290	8-88-170-000-0 1-88-170-000-0 8-88-170-000-0 88-170-1 88-170-1 88-170-1-1C 88-170-1-1C 88-170-1-1C	70,553 47,213 84,884 87,500 88,230 88,883 8,778

			884,819

Total United States Department of Labor			1,278,911

FEDERAL EMERGENCY MANAGEMENT AGENCY			

Request through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	67-501		78,678

UNITED STATES DEPARTMENT OF EDUCATION			

Request through Louisiana Department of Labor - School Leavers	84-178	113-889508	487,227

Total Expenditures			\$1,856,815

(Continued)

Notes to the Schedule

1. The police jury follows the method-accrual basis of accounting in preparing the schedule. This method is consistent with the preparation of the police jury's financial statements.

HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

1. FINANCIAL STATEMENT ITEMS

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

2. SINGLE AUDIT ITEMS

- A. The audit contained no reportable conditions in internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Rapides Parish Police Jury at December 31, 1996, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The police jury has been determined to be a low risk auditee under Section 530.
- E. The audit report contained no findings required to be reported under Section 510(a) of OMB Circular A-130.
- F. The Job Training Partnership Act (JTPA No. 17.016) was considered as a major program of the police jury.
- G. The dollar threshold between Type A programs and Type B programs is \$380,000.

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

- H. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major federal programs.
 4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-121 contained no reportable conditions required to be reported under Section 530(a).

Herkin W. May

Herkin W. May
Alexandria, Louisiana
June 30, 1999