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**RAPIDES PARISH POLICE JURY
Alexandria, Louisiana**

**Primary Government Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended December 31, 1987
With Supplemental Information Schedules**

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

Release Date JUL 10 1988

Ernst & Young
Certified Public Accountants

RAPODES BRUSH POLICE JURY
 Alexandria, Louisiana

Primary Government Financial Statements
 and Independent Auditor's Reports
 As of and for the Year-Ended December 31, 1997
 With Supplemental Information Schedules

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BAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Contents, December 31, 1997

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BAPODES PARISH POLICE JURY
Alexandria, Louisiana
Contents, December 31, 1997

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HERBIE W. WAY
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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, 1990, 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, 1990, 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, 1990, 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 15 to the primary government financial statements, the Rapides Parish Police Jury is a defendant in several lawsuits. These lawsuits are in various stages of resolution, and their ultimate outcome cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying primary government financial statements.

In accordance with Government Auditing Standards, I have also issued a report dated June 25, 1998, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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

Berrie M. May

Berrie M. May
Alexandria, Louisiana
June 25, 1998

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

PRIMARY GOVERNMENT COMBINED FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

REPORT OF THE COMPTROLLER
 OF THE STATE OF CALIFORNIA
 FOR THE YEAR 1997 AND ACCOUNT GROUPS

(Continued Balance Sheet, December 31, 1997)

	GOVERNMENTAL FUND TYPE				FUND 9999
	GENERAL FUND	DEVELOPMENTAL SERVICE FUND	DEVELOPMENTAL SERVICE FUND	CAPITAL PROJECT FUND	DEVELOPMENTAL SERVICE FUND
ASSETS AND OTHER DEBITS					
ASSETS					
Cash and cash equivalents	\$87,330	\$1,568,800	\$275,830	\$19,170	\$207,410
Receivables	1,568,800	0,181,171			186,344
Interfund receivables	104,130	344,000			
Intraperformal receivables	200,000				
Other		12,180			
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	\$2,764,260	\$2,086,151	\$275,830	\$19,170	\$393,754
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$117,040	\$400,000			\$500,040
Due to taxing bodies and others		\$60,000			\$24,210
Interfund payables	\$2,145	\$75,500			\$1,130
Notes payable		1,000			
Deferred revenues		\$12,500			
Compensated absences payable					
Capital leases payable					
Wages payable					
Grants and contributions of individuals payable					
Total Liabilities	\$121,185	1,255,000	\$800	\$800	\$525,380

(Continued)

The accompanying notes are an integral part of this statement.

ACCOUNT GROUP		TOTAL
12/31/04	12/31/03	(PERMANENT
TRUST	LOAN-TRUST	SHARES)
ASSETS	DEBT	
		\$5,000,000
		1,000,000
		100,000
		100,000
		15,000
125,000,000		26,205,000
	500,000	100,000
	5,000,000	5,000,000
125,000,000	5,500,000	11,205,000
		100,000
		100,000
		1,000
	100,000	100,000
	1,000,000	1,000,000
	5,000,000	5,000,000
	5,000,000	5,000,000
1000	5,501,000	7,206,000

UNITED FUND POLICE BOND
 A trust to provide
 for the POLICE AND ALLIANCE FUNDS

(Audited Balance Sheet, December 31, 1992)

	ASSETS OR LIABILITIES				TOTAL ASSETS LIABILITIES
	CASH AND EQUIV. FUNDS	SECURITIES FUNDS	RECEIVABLES FUNDS	CAPITAL RESERVE FUNDS	
Fund Assets:					
Investment in general Fund assets					
Fund liabilities:					
Retirement fees					
Advances to other Funds	100,000				
Self-insurance			115,000		
Investment fees					
Unsettled claims				504,000	
Employee medical benefits	20,000				
Employee compensation	100,000				
Unemployment compensation	1,000,000	107,700,000		24,000	
Underfunded					
Total Fund Equity	1,100,000	107,700,000	115,000	528,000	109,323
TOTAL LIABILITIES AND FUND EQUITY	1,100,000	107,700,000	115,000	528,000	109,323

(Continued)

The accompanying notes are an integral part of this statement.

ACCOUNT GROUPS		
DEBIT	CREDIT	TOTAL
1,000,000	1,000,000	1,000,000
0000	0000	0000
-----	-----	-----
125,000,000		125,000,000
		10,000
		175,000
		15,000
		20,000
		100,000
		14,150,000
-----	-----	-----
125,000,000	1000	125,001,000
-----	-----	-----
125,001,000	15,000,000	140,001,000
-----	-----	-----

STATE OF NEW YORK
COMPTROLLER
OFFICE OF THE COMPTROLLER
Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2007

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	OTHER PROGRAMS (DEBT)
REVENUES					
Taxes					
Ad valorem	\$84,000	\$1,191,400			\$1,275,400
Sales and use		2,140,800			2,140,800
Water taxes, penalties, and interests	211,270				211,270
Licenses and permits	130,870				130,870
Intergovernmental Revenues					
Federal funds	80,000	1,044,000		\$60,000	1,184,000
State funds	401,070	1,194,700			1,595,770
Local funds	20,000	21,000		20,000	61,000
Fees, charges, and contributions for services	93,200	60,000			1,53,200
Fines and forfeitures	30,000	60,000			90,000
Use of money - interest earnings	35,200	100,000	\$17,100	1,000	153,300
Miscellaneous	1,000,000	10,000			1,010,000
Total revenues	4,276,110	11,267,500	17,100	821,000	21,421,110
EXPENDITURES					
Current					
General government					331,400
Legislation	370,000				370,000
General	1,000,000	1,170,000			2,170,000
Facilities	90,000				90,000
Finance and administration	200,000			20,000	220,000
Other general administration	200,000	400,000			600,000
Public safety	1,000,000	1,000,000			2,000,000
Public works	600,000	1,700,000		1,000	2,301,000
Health and welfare	30,000	1,000,000			1,030,000
Culture and recreation		100,000			100,000
Economic development and assistance		1,000,000			1,000,000
Intergovernmental	700,000				700,000
Capital outlay				570,000	570,000
Debt service	0,000	1,200,000	100,000		1,300,000
Total expenditures	4,000,000	8,000,000	100,000	600,000	14,700,000

Continued

The accompanying notes are an integral part of this statement.

ROYAL CANADIAN MOUNTED POLICE
Ottawa, Ontario
ANNEXURE B - 1997-1998

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 1997

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL FUNDING (\$'000)
REVENUE (Deficiency) of REVENUES					
OPERATING REVENUES	2,054,904	11,240,964	(310,000)	275,293	11,261,161
Other FINANCING REVENUES (Costs)					
Increase in general long-term debt		1,232,292			1,232,292
Sale of assets		1,139			1,139
Operating transfers to	1,786,443	321,175	144,000		2,251,618
Operating transfers out	(781,171)	(1,488,848)	(136,000)		(2,406,019)
Total other financing revenue (costs)	1,005,272	13,065,811	18,000	000	1,023,083
REVENUE (Deficiency) of REVENUES AND OTHER					
SOURCES AND CONTINGENCIES AND OTHER USES	234,538	149,165	(14,100)	9,293	(39,112)
FUND BALANCE AT BEGINNING OF YEAR	1,257,100	11,240,408	100,136	94,490	11,692,134
FUND BALANCE AT END OF YEAR	21,886,111	12,732,369	111,036	279,728	14,939,244

(Cont'd)

The accompanying notes are an integral part of this statement.

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE
STATEMENT C - GENERAL AND OTHER STATE REVENUE FUND

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget (1985-1986 Basis and Actual)
 For the Year Ended December 31, 1985

	1985-1986 BUDGET			1985-1986 ACTUAL		
	BUDGET	ACTUAL	PERCENTAGE (%)	BUDGET	ACTUAL	PERCENTAGE (%)
REVENUES						
FEES:						
Ad valorem	\$683,000	\$683,500	100	\$1,500,000	\$6,185,700	\$412,000
Sales and use				1,817,000	1,835,301	101
Water, sales, special fees, and licenses	200,000	200,000	100			
Licenses and permits	400,000	573,900	143			
INTERGOVERNMENTAL REVENUES:						
Federal grant - Federal grants	80,000	81,000	101	750,000	870,000	110
State fund	800,000	682,500	85	1,211,500	1,230,000	102
Local fund	100,000	92,000	92	100,000	91,100	91
TRAFFIC, CHARGES, AND COMMISSIONS:						
Aut services	600,000	600,000	100	600,000	600,000	100
Fees and royalties	50,000	50,000	100	50,000	50,000	100
Use of state and property	10,000	11,000	110	10,000	10,000	100
Miscellaneous	20,000	24,000	120	20,000	24,000	120
Total revenues	1,533,000	1,474,000	96	11,790,500	23,046,001	196
EXPENDITURES						
CURRENT:						
General government:						
Legis & admin	170,000	170,000	100			
Judicial	1,000,000	1,000,000	100	1,000,000	1,000,000	100
Firefight	50,000	50,000	100			
Finance and administrative	500,000	500,000	100	500,000	500,000	100
Other general government	200,000	200,000	100	200,000	200,000	100
Public safety	1,000,000	1,000,000	100	1,000,000	1,000,000	100
Public works	100,000	100,000	100	1,000,000	1,000,000	100
Health and welfare	100,000	100,000	100	1,000,000	1,000,000	100
Culture and recreation				200,000	200,000	100
Community development and						
Housing	50,000	50,000	100	50,000	50,000	100
Social services	10,000	10,000	100			
Total services	1,820,000	1,820,000	100	1,820,000	1,820,000	100
Total expenditures	1,820,000	1,820,000	100	11,790,500	23,046,001	196
CHANGES (DEFICIT) OF REVENUES						
Net change	\$310,000	\$354,000	114	\$1,500,000	\$1,500,000	100

(Continued)

The accompanying notes are an integral part of this statement.

GENERAL FINANCIAL STATEMENT
FINANCIAL STATEMENT
GENERAL AND OTHER SOCIAL SERVICE FUNDS

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (One-Year Basis) and Actual
 for the Year Ended December 31, 2020

	GENERAL FUND			OTHER SOCIAL SERVICE FUNDS		
	BUDGET	ACTUAL	VARIANCE (DEFICIT/SURPLUS)	BUDGET	ACTUAL	VARIANCE (DEFICIT/SURPLUS)
STATE FINANCING REVENUE (Cont.)						
State of Florida					1,026	1,026
Long-term debt proceeds				700,000	700,000	60,000
Operating transfers in	1,175,100	1,204,876	29,776	1,000,100	2,288,100	60,000
Operating transfers out	(1,175,100)	(1,204,876)	(29,776)	(1,100,000)	(1,200,000)	(70,000)
Other	0	0	0	0	0	0
Total other financing resources (cont.)	0	0	0	1,000,000	1,000,000	0
EXCESS (DEFICIT) OF REVENUES						
and other financial resources	(100,000)	90,000	190,000	(1,000,000)	1,000,000	1,000,000
AND BALANCE OF REVENUES						
at year end	100,000	100,000	0	1,000,000	1,000,000	0
AND BALANCE OF END OF YEAR	0	100,000	100,000	100,000	1,000,000	1,000,000

(Continued)

The accompanying notes are an integral part of this statement.

**STATE TREASURY POLICE AND
CORRECTIONS, LIMITED**
COMBINED FUND 1991 - 1991 CAPITAL AND CAPITAL PROJECTS FUND

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Year to Date and Actual)
for the Year Ended December 31, 1991**

	1991 BUDGET AMOUNT			CAPITAL PROJECTS FUND		
	BUDGET	ACTUAL	UNAVAILABILITY	BUDGET	ACTUAL	UNAVAILABILITY
REVENUES						
Intergovernmental revenues:						
Federal funds				\$44,700	\$44,700	
Local funds				1,300	1,300	
Net of money and property	\$14,000	\$13,344	\$656			\$1,071
Total revenues	\$14,000	\$13,344	\$656	\$46,000	\$46,000	\$1,071
EXPENDITURES						
Current:						
General government:						
Other general administration				\$5,000	\$5,000	
General services	\$14,000	\$14,000	\$0			\$0
Capital outlay				\$1,000	\$1,000	\$0
Total expenditures	\$14,000	\$14,000	\$0	\$6,000	\$6,000	\$0
DEBT (DEFICIENCY) OF REVENUES						
AND DEFICIT (SURPLUS)	\$0	\$0	\$656	\$1,000	\$0	\$1,071
OTHER FINANCING SOURCES (USES)						
Operating transfers in:						
General Gov. Transfers - Int.	\$14,000	\$14,000				
Net of State Financing Sources (Uses)	\$14,000	\$14,000	\$0	\$0	\$0	\$0
DEBT (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES						
EXPENSES PAID AND BUDGET BAL.	\$0	\$0	\$656	\$1,000	\$0	\$1,071
FUND BALANCE AT BEGINNING OF YEAR	\$0	\$0		\$1,000	\$1,000	
FUND BALANCE AT END OF YEAR	\$0	\$0	\$0	\$0	\$0	\$0

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, 2007

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 on January 31, 2010.

Louisiana Revised Statute 33:3236 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.

3. 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 statement of the primary government (police jury).

RAPIER PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

B. FUND ACCOUNTING

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

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

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

Governmental Fund Types:

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

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

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

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

Fiduciary Fund Type - Agency Funds -- are used to account for assets that the police jury holds in 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.

RAPIRES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

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

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

Long-term debt expected to be financed from governmental funds are accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The two account groups are net 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 used) in net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1904 requires that the tax roll be filed on or before November 30 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 notified 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, 2007 and remitted to the police jury in January 2008.

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.

BAFORD PARISH POLICE JURY

Bossier Parish, Louisiana

Notes to the Primary Government Financial Statements (Continued)

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal. During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

For the year ended December 31, 2007, 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 E and F. 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	Non-Services Fund	Capital Projects Fund
Excess (deficiency) of revenues and other uses over expenditures and other sources (GAAP basis) Statement E/F	\$40,500	\$(1,099,000)	119,700	100,000
Adjustments:				
Revenues/Expenditures (net)	1,000,000	1,487,000		0
Expenditures/Revenues (net)	(100,000)	(2,000,000)		0
Other financing sources/uses (net)	(117,000)	(800,000)		0
Excess (deficiency) of revenues and other uses over expenditures and other sources (GAAP basis) Statement E	\$200,500	\$(612,000)	119,700	100,000

BAFIRE POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

F. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

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

The police jury has cash and cash equivalents (net of cash overdrafts) in interest bearing demand deposits totaling \$5,899,989.

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

Cash and cash equivalents (bank balances) totaling \$21,520,995 are secured by \$120,828 of federal deposit insurance (GASB Category 1), and \$13,432,995 of securities held in the trust department of the fiscal agent bank, in the name of the police jury. (GASB Category 2).

H. INTERFUND RECEIVABLES/PAYABLES

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

I. ADVANCES TO OTHER FUNDS

Recurrent 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, 1990, 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 30 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 28 working days; accordingly, for financial reporting purposes, the general long-term debt liability of the police jury is computed based on a maximum of 20 days or 160 hours. Employees are not paid for accrued sick leave upon resignation or retirement, but accrued sick leave may be applied against total employment years at retirement.

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

The cost of current leave privileges, computed in accordance with GASB Codification Section 100, 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 15, 1977, requires the parish's portion of the sales tax to be used to construct and maintain public roads, highways, bridges, and other capital improvements; to pay salaries of certain employees; and for any other lawful purposes, including funding bonds in the manner provided by Louisiana Revised Statutes 25:2731-2734 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 30, 2002, is recognized as revenue to the Road and Bridge Special Revenue Fund.

A one percent sales and use tax was approved by the voters on May 2, 1980, 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.

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 Elmore (one and one-half per cent), the Town of Berwick (one per cent) and the Town of Lacombe (one per cent), additional sales and use taxes collected within the city limits of those municipalities. The police jury is entitled to retain a pro-rata portion of all reasonable and necessary costs of administering and collecting these taxes. The cost associated with collecting the sales taxes is deducted from collections prior to remittance to the various entities.

B. HOTEL/NOTEL TAX

As provided by Louisiana Revised Statute 30:4674, the police jury has levied a two per cent tax on the occupancy of all hotel/motel rooms in the parish. Proceeds of the tax, less collection costs, are distributed to the Alexandria-Pineville-Rapides Convention Commission for the promotion of tourism in Rapides Parish. The Hotel/Notel 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 expenditures or legally segregated for a specific future use.

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

B. 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.

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

RAPIDS FISH POLICE JURY

Financial Statements

Notes to the Primary Government Financial Statements (Continued)

P. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only (overlined) 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 aggregate of this data.

2. FUND DEFICITS

The Watershed Maintenance Special Revenue Fund has an unreserved/undesignated fund deficit of \$576, at December 31, 2000. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

3. RECEIVABLES

The following is a summary of receivables at December 31, 2000:

	General Fund	Special Revenue Funds	Agency Funds	Total
	-----	-----	-----	-----
Taxes:				
ad valorem	\$853,866	\$6,746,784		\$7,600,650
Sales and user			\$288,174	288,174
Licenses and permits	66,973			66,973
Intergovernmental revenues:				
Federal	7,311	459,595		466,906
State	392,877	445,867		1,008,938
Other	288,960	129,081		418,041
	-----	-----	-----	-----
Total	\$3,068,589	\$8,361,171	\$288,174	\$11,697,934
	-----	-----	-----	-----

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 2000:

	Land	Buildings	Equipment and Furniture	Total
	-----	-----	-----	-----
Beginning Balance	\$1,450,138	\$14,768,611	\$1,461,255	\$17,680,004
Acquisitions		325,362	1,316,588	1,641,950
Reductions		(1,248)	(327,881)	(329,129)
	-----	-----	-----	-----
Ending Balance	\$1,450,138	\$15,815,115	\$1,133,374	\$18,398,627
	-----	-----	-----	-----

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

At December 31, 1997, approximately \$20,000,100, or 81.52 per cent of the general fixed assets are recorded at estimated historical costs and \$3,708,873, or 38.40 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 ("PERS"), 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 55 with at least 18 years of credited service, at or after age 58 with 25 years of credited service, or at any age with at least 28 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, 1990, the benefit is equal to 1 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1990. Final compensation is the employee's monthly earnings during the 24 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 benefits 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 34818, Baton Rouge, LA 70898-4028, or by calling (584) 828-1263.

Under Plan A, members are required by state statute to contribute 5.5 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 ten 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 employer are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:123, 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, 1997, 1996, and 1995, were \$178,740, \$196,333, and \$248,392, respectively, equal to the required contributions for each year.

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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, 1988, exempting itself from participation in the system. Employees are eligible to retire at or after age 58 with at least 12 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third percent of their final-average salary for each year of creditable service, not to exceed 100 percent 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 32 years of service and do not withdraw their employee contributions may retire at or after age 58 (or at or after age 58 if they had at least 28 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, 2732 Woodlawn Blvd., Suite E, Baton Rouge, LA 70805, or by calling (504) 926-6960.

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 9 percent of annual covered payroll. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, 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, 1997, 1998, and 1999, were \$65,863, \$100,892, and \$68,552, respectively, equal to the required contributions for each year.

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 \$55,896. The police jury's cost of providing retiree health care benefits [police jury's portion of premiums] totaled \$18,628 for the 40 retirees.

BAFORD WARDER POLICE JURY
 Alexandria, Louisiana
 Notes to the Primary Government Financial Statements (Continued)

7. DEFERRED COMPENSATION PLAN

The police jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan, which is available to all police jury employees, permits employees to defer a portion of their salaries until future years.

Based on the law in effect prior to the amendment of IRC 457 plans, the police jury reported the deferred compensation plan as an agency fund of the police jury. With the passage of amendments to the code section, the police jury has determined that all the assets and income of its current deferred compensation plan is being held in trust for the exclusive benefit of the participants and their beneficiaries and that the assets of the plan are not being held in trustee capacity by the police jury.

Accordingly, and in accordance with GASB Statement 37, the police jury has discontinued reporting of the deferred compensation plan in its financial statements.

8. COMPENSATED ABSENCES

In December 31, 1993, employees of the police jury have accumulated and vested \$172,100 of employee leave benefits, which were computed in accordance with GASB Codification Section 640. This amount is recorded within the general long-term debt account group.

9. LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying primary government financial statements. The lease obligations, consisting of equipment, i.e., vehicles, radios, et cetera, are paid from the General Fund, Fire District Maintenance Funds, the Road District Maintenance Funds, the Road and Bridge Fund, and the 911 Communications District Fund. The police jury has commitments under several operating lease agreements for office space, voting precincts, copy machines, and fire districts. These lease agreements provide for cancellation in the event the police jury deems not appropriate funding in subsequent fiscal years. Therefore, the police jury is not obligated beyond the end of the current year.

10. CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1993:

	Bonds and Certificates of Indebtedness	Capital Leases	Compensated Absences	Total
Beginning Balance	\$4,254,000	\$975,000	\$165,000	\$5,394,000
Revisions	500,000	832,100	140,000	1,472,100
Retirements	(500,000)	(170,400)	(110,000)	(780,400)
	-----	-----	-----	-----
Ending Balance	\$4,254,000	\$1,636,700	\$195,000	\$6,085,700
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RAPIDES PARISH POLICE 2007

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

Public Improvement Bonds:

\$250,000 - 1981 public improvement bonds for constructing a new building for the Rapides Parish Sales Tax Department. Principal is due in annual installments of \$50,000 to \$250,000 through December 1, 2008, with interest at 8.75 per cent to 11.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund. \$250,000

\$1,000,000 - 1994 public improvement bonds for repairs to the parish courthouse. Principal is due in annual installments of \$10,000 to \$80,000 through December 1, 2012, with interest at 4.75 per cent to 9.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund. 1,000,000

Total Sales Tax and Bond Debt Service Fund 1,250,000

Total bonded indebtedness 1,250,000

Certificates of Indebtedness:**Road District Maintenance Funds:**

\$1,300,000 - 1997 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 \$300,000 to \$1,300,000 through March 1, 2006, with interest at 5 per cent. Debt retirement payments are made from the Road District 2-0 Maintenance Special Revenue Fund. 1,300,000

\$70,000 - 1990 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 \$70,000 to \$70,000 through April 15, 1998, with interest at 9 per cent. Debt retirement payments are to be made from the Road District No. 2-C Maintenance Special Revenue Fund. 70,000

\$44,000 - 1997 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 2-C. Principal is due in annual installments of \$44,000 to \$44,000 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. 44,000

BRIDGES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

\$180,000 - 1988 certificate of indebtedness for constructing, maintaining, and keeping in repair the public roads, highways, and bridges of Road District No. 5-A. Principal is due in annual installments of \$44,800 to \$17,800 through June 1, 1998, with interest at 9 per cent. Debt retirement payments are made from the Road District No. 5-A Maintenance Special Revenue Fund.	\$17,800
\$260,000 - 1990 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 6-A. Principal is due in annual installments of \$15,900 to \$38,000 through July 2, 2000, with interest at 9 per cent. Debt retirement payments are to be made from the Road District No. 6-A Maintenance Special Revenue Fund.	68,000
\$340,000 - 1996 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 8-A. Principal is due in annual installments of \$30,000 to \$62,000 through March 2, 2006, with interest at 5 per cent. Debt retirement payments are to be made from the Road District No. 8-A Maintenance Special Revenue Fund.	215,000
\$150,000 - 1997 certificates of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 10-A. Principal is due in annual installments of \$30,000 to \$45,000 through March 2, 2006, with interest at 5 per cent. Debt retirement payments are to be made from Road District No. 10-A Maintenance Special Revenue Fund.	118,000
	<hr/>
Total Road District Maintenance Funds	2,838,800 <hr/>

Fire Protection District Maintenance Funds:

\$195,800 - 1980 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. 8. Principal is due in annual installments of \$25,000 to \$32,800 through March 1, 1995, with interest at 8.00 per cent. Debt retirement payments are to be made from the Fire Protection District No. 8 Maintenance Special Revenue Fund.	62,800
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BAFINGER 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 \$4,000 through April 15, 1999, with interest at 9 per cent. Debt retirement payments are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.	\$14,000
\$157,000 - 1991 certificate of indebtedness for the purpose of constructing fire protection facilities in Fire Protection District No. 7. Principal is due in annual installments of \$12,800 to \$23,800 through January 15, 2000, with interest at 8 1/2 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.	63,000
\$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 \$26,000 to \$26,000 through January 29, 2005, with interest at 8 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.	143,000
505,800 - 1990 certificate of indebtedness for the purpose of constructing fire protection facilities in Fire Protection District No. 10. Principal is due in annual installments of \$8,000 to \$32,000 through March 1, 2002, 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.	47,000
Total Fire Protection District Maintenance Funds	<u>340,000</u>
Other Special Revenue Funds:	
144,000 - 1990 certificates of indebtedness for constructing, operating, and maintaining recreational facilities of Buckeye Recreation District. Principal is due in annual installments of \$7,300 to \$4,900 through March 1, 2002, with interest at 8.25 per cent. Debt retirement payments are to be made from the Buckeye Recreation District Special Revenue Fund.	40,000
Total certificates of indebtedness	<u>3,620,800</u>
Total Bonds and Certificates of Indebtedness	<u>\$4,244,800</u>

At December 31, 1997, the police jury has accumulated \$375,875 in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding at December 31, 1997, including interest of \$2,444,987, are as follows:

BARIBES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

Year End December 31,	General Obligations Bonds	Certificates of Indebtedness	Notes Payable	Capital Lease Obligations	Total
1990	\$144,000	\$498,267		\$294,402	\$1,136,669
1991	244,743	976,477		238,883	1,460,103
1992	145,883	488,180		291,840	925,903
1993	145,883	376,343		100,250	622,476
1994	144,843	261,268		83,261	489,372
Thereafter	1,028,900	1,487,808		214,800	2,731,508
Total	\$1,854,052	\$3,718,336	NONE	\$1,283,684	\$6,856,072

In accordance with Louisiana Revised Statute 36:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1993, the statutory limit is \$10,938,633.

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.

11. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.13 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, 1993, to the General Fund because the police jury appropriates funds in excess of this amount as an annual basis. Accordingly, this amount has not been record as a liability of the Criminal Court Fund or as a receivable of the General Fund.

12. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 1993, are as follows:

	Interfund	
	Receivable	Payable
General Fund	\$114,139	\$47,149
Special Revenue Funds:		
Criminal Court Fund	48,658	1,213
Road and Bridge Fund	168,000	
Wasteway Recreation District		205
Court Improvement Fund		9,861
Louisiana Job-Employment Training		85,703
Job Training Partnership Act Fund	50	22,800
Juvenile Justice Grant Fund	31,955	1,694
Drug Control and System Improvement Fund	2,426	35,442

BAYNES WARDER POLICE JURY

Brazoria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

	Interest	
	Receivable	Payable
ROAD DISTRICTS:		
No. 1-A		148,350
No. 2-B		45,000
No. 3-A		18,487
No. 7-A		29,000
No. 8-B		28,000
FIRE DISTRICTS:		
No. 6		115
No. 7		
No. 8	5710	
Agency Fund - Regular Payroll		25,170
Totals	\$108,448	\$108,448

13. INTERGOVERNMENTAL RECEIVABLES

During the course of operations, transactions occur between governmental entities for services rendered. These receivables are classified as intergovernmental receivables on the balance sheet. Additionally, in accordance with Louisiana law, the police jury purchased equipment for the parish assessor's office and prorated, based on the 1999 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, 1997:

	General Fund
Parish Taxing Bodies	5794
Town and Municipalities	677
District Attorney	198,626
Totals	\$199,697

14. 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.

BOYD'S PARISH POLICE JURY
Alexandria, Louisiana
Relates to the Primary Government Financial Statements (Continued)

15. LITIGATION

At December 31, 1997, 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.

16. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year ended December 31, 1997, follows:

Balance at January 1, 1997		\$3,200,398
Additions:		4,380,808
Deductions:		
Issued to participants	(17,558,800)	
Transferred to other issuing agencies	(315,000)	
Returned to Office of Food Stamps	(28,788)	
		<u>(18,102,588)</u>
Balance at December 31, 1997		<u>WOST</u>

During 1997, the Louisiana Department of Social Services, Office of Family Support, notified the police jury that the State, due to implementation of an Electronic Benefit Transfer Program, was terminating the food stamp issuance agreement with the police jury.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1997

SPECIAL REVENUE FUNDS

PUBLIC WORKS FUNDS

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

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

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

CRIMINAL COURT FUND (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.

TEL COMMUNICATIONS DISTRICT -- accounts for the operation and maintenance of the Rapides Parish District created by Louisiana Revised Statute 33:818 et seq. Financing is provided by service fees charged telephone users in the parish.

BUCKNER RECREATION DISTRICT FUND -- accounts for the maintenance and operation of the Buckner 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.

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

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

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

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1997
SPECIAL REVENUE FUNDS (CONT'D)

WATERSHED MAINTENANCE FUND -- accounts for the operation and maintenance of the Cade's 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 1980, it accounts for the operation and maintenance of the coliseum complex. Financing is provided by monthly rental payments from occupants at 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.

COURT 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.

FEDERAL FUNDS

LOUISIANA JOB EMPLOYMENT TRAINING FUND (LJET) -- accounts for the settlement payments received from the United States Department of Agriculture (CFA No. 18.166) 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 secondary work registrants.

JOB TRAINING PARTNERSHIP ACT FUNDS (JTPA) -- accounts for grants from the United States Department of Labor (CFDA Nos. 17.307, 17.346, and 17.356) through the Louisiana Department of Labor and the Louisiana Department of Education. The JTPA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

HAZARDOUS MITIGATION GRANT FUND -- accounts for a grant from the Federal Emergency Management Agency (CFDA No. 81.518) through the Louisiana Department of Military Affairs for the purpose of developing a hazardous mitigation plan to reduce vulnerability to hazards in the parish.

RAPIDES PARISH POLICE JURY
Bossieria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULED
for the Year Ended December 31, 1990
SPECIAL REVENUE FUNDS (CONT'D)

JUVENILE JUSTICE GRANT FUND -- accounts for grants from the United States Department of Justice (DPA No. 18.543) 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. This program is comprised of the Juvenile FINE and State FINE Grant Funds of the police jury.

DRUG CONTROL AND SYSTEM IMPROVEMENT GRANT FUND -- accounts for a grant from the United States Department of Justice (CDEA No. 18.578) 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. This program is comprised of the Initiative Juvenile Grant Fund of the police jury.

SOLID WASTE MANAGEMENT ASSISTANCE FUND -- accounts for a grant from the United States Environmental Protection Agency (DPA No. 66.028) through the Louisiana Department of Natural Resources for the purpose of promoting the use of integrated solid waste management systems to solve solid waste generation and management problems at the local level. This program is comprised of the Rapides Recycles and the Composting Grant Funds of the police jury.

EMERGENCY (HOMELESS) SHELTER GRANT FUND -- accounts for a grant from the Department of Housing and Urban Development (CDEA 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 (CDEA No. 18.580) through the Louisiana Commission on Law Enforcement to provide leadership and direction in controlling the use and availability of illegal drugs and to improve the functioning of the criminal justice system emphasis on violent and serious offenders. This program is comprised of the Law Enforcement and the Church Areas Grant Funds of the police jury.

**BAPTIST PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
PRIMARY GOVERNMENT COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

STATE PARTY BALANCE SHEET
 FINANCIAL STATEMENTS
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUND

Continued Before Sheet, Number 11, 1997

	2001 BALANCE FUND	2000 BALANCE FUND	CHANGES 2001 FUND	2001 CUMULATIVE BALANCE FUND	2000 CUMULATIVE BALANCE	2000 CUMULATIVE BALANCE FUND
ASSETS						
Cash and cash equivalents	\$1,450,000	\$1,400,000	50,000	\$1,500,000	\$1,450,000	\$1,450,000
Investments	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
Interfund receivable	500,000		500,000	500,000		
Intergovernmental receivable		700				
Other assets						
Total Assets	\$3,000,000	\$2,400,700	\$1,000,000	\$4,000,000	\$2,450,000	\$2,450,000
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Accounts payable	\$100,000	\$100,000	\$1,000	\$1,000	\$0	\$100,000
Due to selling entities and others						
Unearned revenues	500,000	500	1,000		500	
Deferred revenues		1,000				
Total Liabilities	600,000	601,500	2,000	2,000	1,000	601,500
Fund Equity:						
Fund balance (deficit) -	1,400,000	1,800,000	60,000	1,460,000	1,450,000	
non-expendable capital						
Total Fund Equity	1,400,000	1,800,000	60,000	1,460,000	1,450,000	600
Total LIABILITIES AND FUND EQUITY	\$2,000,000	\$2,401,500	\$1,000,000	\$3,000,000	\$2,450,000	\$2,450,000

(Continued)

REVENUE (THOUSAND DOLLARS)	REVENUE FROM FEDERAL FUNDS	STATE REVENUE (THOUSAND DOLLARS)	SALES TAX REVENUE (THOUSAND DOLLARS)	PROPERTY TAX REVENUE (THOUSAND DOLLARS)	CONTRACTS FROM BUSINESSES	CELL TOWER REVENUE (THOUSAND DOLLARS)	OTHER REVENUE (THOUSAND DOLLARS)	REVENUE FROM INVESTMENTS
411,588	279,227	202,141	52	111	24,884	14,326	12,153	127
1751,688	11,828,170	11,122	52	111	124,744	127,428	121,153	127
174,268	122,241	124		122	127	12,122		
11,222	12,241	124		122	127	12,122		
121,222	1,222,122	124	2	122	127	12,122	121,122	127
121,222	1,222,122	121	2	122	127	12,122	121,122	127
1751,688	11,828,170	11,122	52	111	124,744	127,428	121,153	127

PROPERTY, PLANT, EQUIPMENT, AND
 DEPRECIATION, LEASES AND
 GOODWILL, FUND 1001 - BELLING SPRINGS WATER

Comparing Balance Sheet, December 31, 2001

	2001 UNRECORDED ITEMS	TOTAL 2001	2000
ASSETS			
Land and cash equivalents		\$62,000	\$4,000,000
Receivables	\$13,100	\$84,000	\$1,000,000
Investment receivables		50,000	500,000
Prepaid expenses		10,000	10,000
Other assets		10,000	10,000
TOTAL ASSETS	\$13,100	\$156,000	\$4,680,000
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable		\$10,000	\$100,000
Due to taxing bodies and others		10,000	100,000
Unrecorded payables	5,000	10,000	100,000
Long payables		100,000	1,000,000
Deferred revenues	5,000	100,000	100,000
Total Liabilities	10,000	\$100,000	\$1,200,000
FUND EQUITY			
Fund balances (deficits) -	800	800	2,100,000
reserves/retained fund eq	800	800	2,100,000
Total Fund Equity	800	800	4,280,000
TOTAL LIABILITIES AND FUND EQUITY	\$13,100	\$156,800	\$4,960,000

(Continued)

REPORT OF THE COMMISSIONERS
 OF THE BOARD OF SUPERVISORS
 OF THE COUNTY OF ALBANY, NEW YORK

FOR THE YEAR ENDING DECEMBER 31, 1921

	1921 AMOUNT IN DOLLARS	1920 AMOUNT IN DOLLARS	1919 AMOUNT IN DOLLARS	1918 AMOUNT IN DOLLARS	1917 AMOUNT IN DOLLARS	1916 AMOUNT IN DOLLARS
REVENUES						
Taxes						
On real estate	\$1,206,426	\$1,145,544			\$97,430	\$104,290
On int. and inv.	1,879,172					
Inter-governmental revenues:						
Federal funds	274,000					
State funds	1,277,795	353,000			6,572	21,700
Local funds			26,000			
Fees, charges, and contributions						
for services			104,400		\$694,124	
on tax and inheritance			100		26,333	1,070
on sale of lands and property	271,700	155,000	100		16,271	3,000
miscellaneous	14,000	5,124			6,437	
Total revenues	4,864,223	3,745,888	204,500	376,733	18,302	124,220
EXPENDITURES						
Current:						
General government			1,271,000			
and other						
Education					16,000	16,000
Other general administrative	140,000	255,122			1,700	
public utility	2,500,000	2,000,000			700,000	
Public works						104,224
Police and militia						
Culture and recreation					24,000	
Economic development and assistance						
Public welfare						
Total current	274,000	302,000			71,000	
Total expenditures	2,740,000	2,257,000	1,271,000	700,000	71,000	124,220
RESERVE (Deficit) of REVENUES						
DEFICIT EXPENDITURE	(1,875,777)	(879,412)	(106,500)	(323,267)	(11,000)	000

(Continued)

Asset Name / Fund	2015 Total Fund	2015 Net Payable Fund	2015 Net Payable Fund	2015 Net Payable (Net of 2015 Fund)	2015 Net Payable (Net of 2015 Fund)	2015 Net Payable (Net of 2015 Fund)	2015 Net Payable (Net of 2015 Fund)	2015 Net Payable (Net of 2015 Fund)
100,000	140,000		11,000,000					
11,000		11,000		100,000	100,000	100,000	1,000	1,000
11,000	40,000	000		000	000	000	000	00
100,000	180,000	1,000	1,000,000	100,000	100,000	100,000	10,000	1,000
10,000	30,000	1,000			10,000	1,000	25,000	
100,000	130,000			100,000		10,000		1,000
100,000	140,000	1,000		100,000	10,000	100,000	25,000	1,000
(1,000)	100,000	1,000	1,000,000	(11,000)	0,000	100,000	1,000	00

WISCONSIN DEPARTMENT OF REVENUE
Wisconsin, Limited,
CONSOLIDATED FUND 174 - SOCIAL SERVICE FUND

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances
for the Year Ended December 31, 2024

	2024 REVENUES AND	2024 EXPENSES, FUNDS	TOTAL
REVENUES			
State:			
All sources			\$1,001,700
Debit and due			5,189,000
Intergovernmental revenues:			
Federal funds		\$1,882,210	2,182,210
State funds	2,911	\$1,200	2,711,000
Local funds	2,500		11,200
Fees, charges, and collections:			
For services			884,000
Fines and forfeitures			870,000
Use of money and property	3	2,400	184,000
Gifts and bequests			10,000
Total revenues	10,804	2,084,610	12,184,910
EXPENSES			
General:			
General government:			
State for			
Services	10,804		1,184,854
Other general: administrative		50,700	884,000
Public works		170,700	2,084,000
Public works		61,100	2,184,000
Health and welfare		85,540	1,200,000
Culture and recreation			10,000
Science, development and assistance		1,988,700	1,989,700
Capital outlay			1,184,000
Other services			1,184,000
Total expenditures	10,804	2,094,750	20,508,000
NETS (DEFICIENCY) OF FUNDS			
NETS EXPENSES		(1,540)	(1,184,000)

[Continued]

REPORT UNDER SECTION 1031
 REVENUE, EXPENSES,
 DEPRECIATION, AND OTHER - SPECIAL REPORT FORM

Statement of Income, Expenses, and Changes in Net Worth
 for the Year Ended December 31, 1957

	1957 GROSS INCOME	1957 DEDUCTIONS ALLOWED	1957 NET INCOME	1957 CAPITAL GAIN INCOME	NET WORTH 12/31/56	NET WORTH 12/31/57
INCOME (LOSS) FROM SOURCES (List)						
Interest on general long-term debt rate of 6%	768,000	688,700	79,300		60,000	
Operating transfers to charitable institutions net	(3,400)					
Total other operating sources (List)	764,600	688,700	76,600	600	60,000	600
INVESTMENT (LOSS) FROM REVENUE AND OTHER SOURCES (List)	(548,000)	(593,100)	45,100	(100,000)	10,000	600
NET BALANCE AT BEGINNING OF YEAR	3,300,000	3,345,100	5,900	400,700	10,000	
NET BALANCE AT END OF YEAR	2,752,000	2,752,000	10,000	300,700	10,000	600

(Print name)

BLIND FUND FUND	WYOMING BLIND FUND	STATE OF WYOMING FUND	MULTI-STATE BLIND FUND	AMERICAN BLIND FUND	CONSUMERS FUND INC. FUND	THE FUND OF THE CONSUMERS FUND	JYFFER'S CONSUMERS FUND	ECONOMIC RESEARCH FUND
			(1,000,000)	25,000	(20,000)			
0000	0000	0000	(1,000,000)	25,000	(20,000)	0000		0000
(11,000)	107,883	1,200	0	11,875	(20,000)	10,000	5,100	50
100,000	107,883	2,000	0000	250	11,200	10,100	1,400	0000
5000,000	\$1,000,000	0000	00	00000	100,000	100,000	00,100	000

STATE OF MICHIGAN POLICE PERS
 RETIREMENT FUND
 GOVERNOR'S FUND TRUST - POLICE PENSION FUND

Comparing Schedule of Receipts, Disbursements, and Changes in Fund Balances
 For the Year Ended December 31, 2007

	STATE EMPLOYMENT FUND	GENERAL FUND	TOTAL
STATE FINANCING SOURCE (Use):			
Increase in general long-term debt			1,000,000
Gifts in kind			1,000
Interest on (proceeds to)		8,000	200,000
Operating transfers out		(8,000)	(1,000,000)
Total state financing (use)/out (in)	000	1,000	500,000
EXCESS (Deficiency) of RECEIPTS AND MAJOR SOURCE OVER DISBURSEMENTS	000	000	(600,000)
FUND BALANCE AT BEGINNING OF YEAR	000	000	11,000,000
FUND BALANCE (Deficiency) at END OF YEAR	000	000	\$11,000,000

(Over total)

APRIL 1988 POLICE BOND
 ACCOUNTING STATEMENT
 GOVERNMENT FUND TYPE - SPECIAL REVENUE FUND - PUBLIC WORKS BOND

Continuing Balance Sheet, December 31, 1987

	1987 12/31/87 FUND	1987 12/31/87 SA	1987 12/31/87 SB	1987 12/31/87 TC	1987 12/31/87 TD	1987 12/31/87 SE	1987 12/31/87 SF
ASSETS							
Cash and cash equivalents	\$21,170	\$5,435	\$21,529	\$20,121	\$2,124	\$2,824	\$2,824
Investments	224,120	224,250	217,414	229,432	224,141	224,225	227,428
Receivables	100,000						
TOTAL ASSETS	\$345,290	\$229,685	\$238,943	\$249,553	\$226,265	\$227,049	\$230,252
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$4,400	\$1,700	\$1,414	\$2,400	\$1,107	\$1,040	\$1,100
Unearned payroll tax	4,000	4,250	43,000			11,447	
Total Liabilities	\$8,400	\$5,950	\$44,414	\$2,400	\$1,107	\$12,487	\$1,100
Fund Equity:							
Fund balance - unrestricted	1,271,530	224,287	183,529	925,073	224,157	214,562	229,152
Total Fund Equity	1,271,530	224,287	183,529	925,073	224,157	214,562	229,152
TOTAL LIABILITIES AND FUND EQUITY	\$345,290	\$229,685	\$238,943	\$249,553	\$226,265	\$227,049	\$230,252

2000 \$1,000,000	2000 \$1,000,000	2000 \$1,000,000	2000 \$1,000,000	2000 \$1,000,000
144,000 134,000	144,000 134,700	144,000 134,000	144,000 134,000	144,000 134,000
144,000	144,000	144,000	144,000	144,000
14,000 14,000	14,000 14,000	14,000	14,000	14,000 14,000
14,000	14,000	14,000	14,000	14,000
144,000	144,000	144,000	144,000	144,000
144,000	144,000	144,000	144,000	144,000
144,000	144,000	144,000	144,000	144,000

STATE OF MARYLAND FISCAL YEAR
 1997-1998
 COMPREHENSIVE FINANCIAL STATEMENTS - PUBLIC WORKS FUND

Detailing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1997

	2000 2000 \$1,000	2001 2001 \$1,000	2002 2002 \$1,000	2003 2003 \$1,000	2004 2004 \$1,000	2005 2005 \$1,000	2006 2006 \$1,000
REVENUES							
State							
Intergovernmental		179,100	271,379	110,000	113,000	100,101	179,100
Intergovernmental revenues:							
Federal funds	179,100		1,400	94,400	11,000	65,000	179,100
State funds	1,100,000	25,000	42,100	45,000	7,000	1,000	1,100,000
Intergovernmental and property	10,000	10,000	100	100	100	100	10,000
Miscellaneous							
Total revenues	1,100,000	200,000	295,079	155,100	127,000	106,101	299,100
EXPENDITURES							
Current							
General government							
Personnel		1,000	1,000	1,000	1,000	1,000	1,000
Other general government	1,000,000	199,000	294,000	154,000	126,000	105,000	298,000
Public works	1,000,000	199,000	294,000	154,000	126,000	105,000	298,000
Debt service							
Total expenditures	1,000,000	199,000	295,000	155,000	127,000	106,000	299,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	100,000	100,000	100,000	100,000	100,000	100,000	100,000
OTHER FINANCING SOURCE (Uses)							
Increase in general long-term debt	100,000			100,000			
Operating transfers out							
Total other financing sources (uses)	100,000	000	000	100,000	000	000	000
NET INCREASE (DECREASE) OF DEFERRED AND OTHER FINANCING SOURCE (USES)	100,000	000	000	100,000	000	000	000
FUND BALANCE AT BEGINNING OF YEAR	1,100,000	100,000	1,000,000	100,000	100,000	100,000	100,000
FUND BALANCE AT END OF YEAR	\$1,200,000	\$100,000	\$1,000,000	\$100,000	\$100,000	\$100,000	\$100,000

ANNEX 1 FINANCIAL STATEMENTS
 Accounts receivable
 SUPPLEMENTARY FINANCIAL STATEMENTS - THE INSTITUTIONS REPORT

Continuing Balance Sheet, December 31, 1997

	1996 DECEMBER NO. 1	1995 DECEMBER NO. 2	1994 DECEMBER NO. 3	1993 DECEMBER NO. 4	1992 DECEMBER NO. 5	1991 DECEMBER NO. 6	1990 DECEMBER NO. 7	1989 DECEMBER NO. 8	1988 DECEMBER NO. 9
ASSETS									
Cash and bank equivalents									
	\$ 2,204,000	\$ 2,121,000	\$ 2,111,000	\$ 2,100,000	\$ 2,089,000	\$ 2,078,000	\$ 2,067,000	\$ 2,056,000	\$ 2,045,000
Individual receivable									
	1,803,000	1,812,000	1,821,000	1,830,000	1,839,000	1,848,000	1,857,000	1,866,000	1,875,000
TOTAL ASSETS									
	\$ 4,007,000	\$ 3,933,000	\$ 3,932,000	\$ 3,930,000	\$ 3,928,000	\$ 3,926,000	\$ 3,924,000	\$ 3,922,000	\$ 3,920,000
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts payable									
	\$ 111,000	\$ 105,000	\$ 100,000	\$ 95,000	\$ 90,000	\$ 85,000	\$ 80,000	\$ 75,000	\$ 70,000
Deferred payable									
						1,000			
Conting. Liab. Provis.									
	173,000	173,000	173,000	173,000	173,000	173,000	173,000	173,000	173,000
Fund Equity									
Fund bal. shown - unreserved									
under liquidat.									
	1,893,000	1,893,000	1,893,000	1,893,000	1,893,000	1,893,000	1,893,000	1,893,000	1,893,000
TOTAL LIABILITIES									
	\$ 1,893,000	\$ 1,893,000	\$ 1,893,000	\$ 1,893,000	\$ 1,893,000	\$ 1,893,000	\$ 1,893,000	\$ 1,893,000	\$ 1,893,000
TOTAL LIABILITIES AND FUND EQUITY									
	\$ 4,007,000	\$ 3,933,000	\$ 3,932,000	\$ 3,930,000	\$ 3,928,000	\$ 3,926,000	\$ 3,924,000	\$ 3,922,000	\$ 3,920,000

\$ MM 2015/2014	\$ MM 2014/2013	\$ MM 2013/2012	TOTAL
\$15,880	\$79,654	\$6,198	\$101,732
(11,851)	(89,344)	(54,666)	(155,861)
\$24,029	\$10,310	\$5,532	\$40,171
(14,786)	(4,034)	(1,257)	(20,077)
\$9,243	\$6,276	\$4,275	\$19,794
(14,287)	(10,520)	(4,286)	(29,093)
(14,287)	(10,520)	(4,286)	(29,093)
\$445,298	\$475,098	\$53,311	\$973,707

ANNEX 1. FORMER PFD CO. UNIT

Accounts in, Investments

REVENUES (2000-2002) - SPECIAL REPORT FORM - (SEE INSTRUCTIONS ATTACHED)

 Combining Schedule Revenues, Expenses, and Changes in Fund Balances
 for the Year Ended December 31, 1992

	1992 \$1,000,000 NO. 1	1991 \$1,000,000 NO. 2	1990 \$1,000,000 NO. 3	1989 \$1,000,000 NO. 4	1988 \$1,000,000 NO. 5	1987 \$1,000,000 NO. 6
REVENUES						
Trans - ad valorem	81,406,184	8771,026	1,045,100	1,889,473	289,426	609,859
Intergovernmental revenues:						
Federal funds						
State funds	175,900	21,000	65,900	26,000	50,000	11,000
Fees, charges, and commissions for services	128,424	14,000	18,000	4,700	1,600	4,200
Use of money and property	2,400					100
Total revenues	<u>83,597,407</u>	<u>898,026</u>	<u>211,470</u>	<u>199,173</u>	<u>341,026</u>	<u>625,159</u>
EXPENDITURES						
Services:						
Contract personnel - other general						
operating and on	87,000	20,711	11,000	4,000	5,000	5,000
Public safety	2,144,000	421,000	144,000	413,000	67,744	125,711
Other services					12,244	90,000
Total expenditures	<u>2,231,000</u>	<u>461,711</u>	<u>155,000</u>	<u>467,000</u>	<u>76,744</u>	<u>210,711</u>
CHIEF DEFICIENCY OF REVENUES						
OVER EXPENDITURES	<u>181,711</u>	<u>184,407</u>	<u>7,000</u>	<u>133,100</u>	<u>114,744</u>	<u>109,000</u>
OTHER FINANCING SOURCES						
Sale of assets				360,000		
Income in general long-term debt						
Total other financing sources	<u>000</u>	<u>000</u>	<u>000</u>	<u>360,000</u>	<u>000</u>	<u>000</u>
EXCESS DEFICIENCY OF REVENUES AND OTHER						
SHORT OVER EXPENDITURES	<u>181,711</u>	<u>184,407</u>	<u>7,000</u>	<u>11,100</u>	<u>114,744</u>	<u>109,000</u>
FUND BALANCES AT BEGINNING OF YEAR						
	<u>1,285,000</u>	<u>65,000</u>	<u>52,000</u>	<u>14,000</u>	<u>157,000</u>	<u>437,000</u>
FUND BALANCES AT END OF YEAR						
	<u>1,103,289</u>	<u>465,599</u>	<u>547,470</u>	<u>573,073</u>	<u>112,256</u>	<u>328,159</u>

WYOMING TRADING FUND 2007
Consolidated Fund Shares
WYOMING TRADING FUND - SPECIAL DIVIDEND FUND - COMMON FUNDING

Consolidated Balance Sheet, December 31, 2007

	UNIT CLASS A (NET ASSETS PER SHARE)	UNIT CLASS B (NET ASSETS PER SHARE)	SHARES OUTSTANDING	UNIT CLASS C (NET ASSETS PER SHARE)	UNIT CLASS D (NET ASSETS PER SHARE)	UNIT CLASS E (NET ASSETS PER SHARE)
ASSETS						
Cash and cash equivalents	\$1,000	\$1,000		\$1,000	\$1,000	\$1,000
Receivables	10,000	10,000		10,000	10,000	10,000
Investment receivables	10,000	10,000		10,000	10,000	10,000
Total Assets	21,000	21,000	0	21,000	21,000	21,000
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	\$1,000	\$1,000		\$1,000	\$1,000	\$1,000
Due to fund manager	10,000	10,000		10,000	10,000	10,000
Due to fund investor	10,000	10,000		10,000	10,000	10,000
Total Liabilities	21,000	21,000	0	21,000	21,000	21,000
Fund Equity - Fund Balance -						
WYOMING TRADING FUND						
Total Fund Equity	0	0	0	0	0	0

2003-04 Total Costs	2004-05 Estimated Costs	2005
\$2,000	\$1,000	\$67,000
		\$65,000
		\$2,000
\$2,000	\$1,000	\$70,000
\$1,000		\$11,500
1,000	\$2,400	\$11,500
1,000	\$2,400	\$10,200
\$000	\$000	\$000
\$1,000	\$2,400	\$100,000

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1997

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 \$620,000 and \$1,800,000, respectively. The 1980 bonds were issued to provide funds for the construction of a new building for the Rapides Parish Sales and the 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 limited maturity payment schedule for the outstanding bonds that are accounted for in the Sales Tax and Bond Sinking Fund.

IMPERIAL COUNTY POLICE JURY
 Municipal, California
 Governmental Fund Type - Debt Service Fund

Combining Balance Sheet, December 31, 1997

	SALES TAX BOND FUND	SALES TAX RESCUE FUND	TOTAL
ASSETS			
Cash and cash equivalents	\$73,479	\$42,290	\$115,769
LIABILITIES AND FUND EQUITY			
Liabilities	None	None	None
Fund Equity:			
Fund balances - reserved for debt service	\$73,479	\$42,290	\$115,769
TOTAL LIABILITIES AND FUND EQUITY	\$73,479	\$42,290	\$115,769

APPROVED FINANCIAL POLICY STATEMENT
 Alameda County, California
 COMMERCIAL, TRUST FUND - DEBT SERVICE FUND

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2007

	SALES TAX & FUND TRANSFER FUND	SALES TAX TRANSFER FUND	TOTAL
REVENUES			
Out of money - interest earnings	\$2,143	\$9,283	\$11,427
EXPENDITURES			
Debt service	146,006	None	146,006
GROSS (Deficiency) OF REVENUES OVER EXPENDITURES	(143,863)	9,283	(\$134,580)
OTHER FINANCING SOURCES (Uses)			
Operating transfers in	144,660		\$144,660
Operating transfers out		(38,628)	(\$38,628)
Total other financing sources (uses)	144,660	(38,628)	\$106,032
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,197	(29,345)	(\$28,148)
FUND BALANCES AT BEGINNING OF YEAR	27,879	173,347	201,226
FUND BALANCES AT END OF YEAR	\$29,076	\$144,002	\$173,078

BAKING PARCH POLICE 2001
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1997

GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

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

SALES TAX CONSTRUCTION FUND -- accounts for the proceeds from the issuance of \$1,000,000 of Public Improvement Bond Series 01-0, dated July 1996. The net proceeds (\$817,750) of the bond issue are to be used to repair the roof of the parish courthouse.

COMMUNITY DEVELOPMENT BLOCK GRANT -- accounts for federal grants from the United States Department of Housing and Urban Development (DOW 14.218) which are passed through the Louisiana Community Development Block Grant Section. The grant funds are used to finance "grant specific" projects as approved by state pass-through grantor agency.

RAVENS HARBOR PROJECT, 2001
 Alexandria, Louisiana
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUND

Comparing Balance Sheet, December 31, 2001

	CAPITAL RESERVE/FUND (FUND)	SALES TAX CONSTRUCTION (FUND)	STATE GRANT - WILLIAMSITE PROJECT (FUND)	TOTAL
ASSETS				
Cash and cash equivalents	\$4,400	100,000	114,000	218,400
LIABILITIES AND FUND EQUITY				
Liabilities	000	000	000	000
Fund Equity:				
Fund Reserves:				
Reserved for (unavailable) 20044016	0,000	00,000	114,000	114,000
Reserved - undesignated	0,000	00,000	0,000	00,000
Total Fund Equity	0,000	00,000	114,000	114,000
TOTAL LIABILITIES AND FUND EQUITY	\$4,400	100,000	114,000	218,400

AMERICAN ENERGY FUND (AEF)
American Energy Fund
AMERICAN ENERGY FUND (AEF) - CAPITAL INVESTMENT FUND

Comparing Statements of Revenues, Expenses, and Changes in Fund Balances
 for the Year Ended December 31, 1992

	(A) 1992 AMOUNTS FUNDS	(B) 1991 AMOUNTS FUNDS	(C) 1992 PERCENT FUNDS	(D) 1991 PERCENT FUNDS	(E) % CHG
REVENUES					
Investment income - Interest funds (net of taxes)	57,000		133.33		555.56
Use of money and property	1,000		10.00		100.00
	58,000		143.33		565.56
EXPENSES					
General government - other general administrative utility costs	300	500	75.00	100.00	25.00
Capital outlay	1,300		325.00		325.00
	1,600	500	400.00	100.00	300.00
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(500)	500	(12.50)	50.00	62.50
CHANGES IN FUND BALANCE (Plus)					
Operating transfers in	500	500	50.00	50.00	50.00
EXCESS (DEFICIENCY) OF REVENUES AND CHG'S					
INCREASE (DECR) FUND BALANCE	(500)	500	(12.50)	50.00	62.50
FUND BALANCE AT BEGINNING OF YEAR	5,144	5,144	50.00	50.00	50.00
FUND BALANCE AT END OF YEAR	4,644	5,644	46.44	56.44	10.00

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1997

FINANCIAL 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 tax per room levied on all revenues received from the occupancy of hotel and motel rooms located within Rapides Parish and the distribution of the proceeds to the Alexandria-Pineville-Rapides Development 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.

JOB TRAINING PARTNERSHIP ACT (JTPA) PAYROLL FUND -- accounts for the transfer and subsequent disbursement of net salaries and employees' share of payroll deductions for employees whose salaries are federally funded under the various JTPA programs.

DEFERRED COMPENSATION FUND -- accounts for the deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan, which is available to all police jury employees, permits employees to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

STATE OF MICHIGAN, BY _____
 Treasurer, to-wit: _____
 (SIGNED) _____ - ASSISTANT TREASURER

Continuing Balance Sheet, December 31, 1957

	State Fund	State Trust Fund	General Fund	Federal Fund	Total
ASSETS					
Cash and equivalents	\$1,000	\$777	\$175,144		\$176,921
Investments	\$61,274				\$61,274
TOTAL ASSETS	\$62,274	\$777	\$175,144	\$000	\$138,195
LIABILITIES					
Accounts payable	\$0,000		\$100,000		\$100,000
Interest payable			11,511		11,511
Due to taxing bodies and others	\$65,000	\$111			\$65,111
TOTAL LIABILITIES	\$65,000	\$111	\$111,511	\$000	\$136,622

WATKINS TRENCH POLICE AGENCY
Minnesota, Tax Exempt
FINANCIAL STATEMENTS - AGENCY FORMS

Comparing Schedule of Changes in Assets & Liabilities
For the Year Ended December 31, 1997

	Local Tax	State & Local Tax	Reparative Payments	Federal Paid	Total
Report Balance at Beginning					
of Year	\$125,000	2000	0000	1000	\$128,000
Additions					
Below tax collections	14,000,000	400,000			14,400,000
Grants from:	400,000				400,000
State of Minnesota	300,000				300,000
Other	100,000				100,000
Total additions	14,400,000	400,000	0,000,000	0000	14,800,000
Total	14,525,000	402,000	0,000,000	000	14,927,000
Subtractions					
Salaries and related benefits	200,000	100,000	0,000,000		300,000
Operating expenses	100,000	0			100,000
Interest on taxing bonds				000	000
and others	50,000,000				50,000,000
Total subtractions	50,700,000	100,000	0,000,000	000	51,800,000
Report Balance at End of Year	\$128,000	\$100	\$0000	\$000	\$129,100

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

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 44 of the 1989 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 33:1223, 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 \$180 per month for performing the additional duties of his office.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Schedule of Compensation Paid Policing Jurors
For the Year Ended December 31, 2003

Baron E. Belgard	\$9,600
Richard M. Billings	10,800
Stephen P. Bordelon	9,600
Joseph J. Faller	9,600
Wren K. Lawson	9,600
Gavros Moreau	9,600
Richard L. Rensally	9,600
Scott Perry, Jr.	9,600
Donald H. Withere	9,600

Totals	\$87,600

**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.

HERBIE W. WAY
CHIEF PUBLIC ACCOUNTANT
55 Terra Avenue
Alexandria, LA 71303
318/442-7668
Fax: 318/442-9485

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury as of and for the year ended December 31, 1997, and have issued my report thereon dated June 28, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

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

Prior Audit Findings

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

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

Herbie W. May

Herbie W. May
Alexandria, Louisiana
June 20, 1999

**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.

HERRIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
55 Terra Avenue
Alexandria, LA 71302
225/442-1560
Fax: 318/442-8496

**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
Bayou, 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 Requirements) that are applicable to each of the major federal programs for the year ended December 31, 1997. 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, Audit 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 we considered necessary in the circumstances. I believe that my audit provides reasonable assurance about the police jury's compliance with those requirements.

In my opinion, the police jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

BAYLUMS PARISH POLICE JURY

Bayou, Louisiana
8-100 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 8-100.

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.

Bertha E. May

Bertha E. May
Brazoria, Louisiana
June 29, 1988

UNITED STATES FISCAL YEAR
 DISBURSEMENTS, CONTINUED
 BY SOURCE OF APPROPRIATIONS OF FEDERAL FUNDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 1967

Source Agency	Program Title	FY67 Budget	Actual Disbursements	Excess/Short
UNITED STATES DEPARTMENT OF AGRICULTURE				
Funds Through State of Louisiana				
Department of Social Services	Food Stamp Maintenance	\$1,000	\$1,000,000	\$1,000,000
Subtotal				
Department of Treasury	Schools and Youth	91,000		91,000
Total United States Department of Agriculture				
1,091,000				
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Funds Through State of Louisiana				
Division of Administration - Office of the Director	Food Control Maintenance	\$1,000	\$1,000,000	\$1,000,000
Subtotal				
Department of Social Services	Emergency Nutrition	91,000		91,000
Total United States Department of Health and Human Services				
1,091,000				
UNITED STATES DEPARTMENT OF JUSTICE				
Funds Through State of Louisiana				
Louisiana Committee for Law Enforcement	Grant to (and for) James B. Jones	\$1,000	\$1,000	\$1,000
	Drug Control Group Control	\$1,000	\$1,000,000	\$1,000,000
	Law Enforcement Law Enforcement	\$1,000	\$1,000,000	\$1,000,000
Total United States Department of Justice				
2,001,000				
UNITED STATES DEPARTMENT OF LABOR				
Funds Through State of Louisiana				
Department of Labor	Employment Service Employment Training Employment Services	\$1,000	\$1,000	\$1,000
	Job Training	\$1,000	\$1,000,000	\$1,000,000
	Job Training	\$1,000	\$1,000,000	\$1,000,000
	Job Training	\$1,000	\$1,000,000	\$1,000,000
	Job Training	\$1,000	\$1,000,000	\$1,000,000
Subtotal				
Department of Education	Job Training	\$1,000	\$1,000,000	\$1,000,000
Total United States Department of Labor				
4,001,000				

HERBIE W. WAY
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

BAPIRES PERIODE 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 Bapires Periode Police Jury as December 31, 1997, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The audit report contained no findings required to be reported under Section 530(a) of OMB Circular A-133.
- E. The following Federal awards (Type A programs) were considered as major programs of the entity since, as evidenced by the accompanying Schedule of Expenditures of Federal Awards, their expenditures were \$100,000 or more:
 - 1. Food Stamp Program - CFDA No. 10.550
 - 2. Food Stamp State Administrative Matching Grants - CFDA 10.560
 - 3. Small Cities Program - CFDA No. 34.219
 - 4. Employment Training Assistance - CFDA No. 37.208
 - 5. Job Training Partnership Act - CFDA No. 37.350
- F. The dollar threshold between Type A programs and Type B program is \$100,000.

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

1. The auditor, in lieu of making the low risk determination of this audit, performed the Single Audit in accordance with Section 508(f) and selected the previously identified Type A programs as major programs. These programs comprised approximately 89.08 percent of the total expenditures of Federal awards.
2. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 518(a).

Bertie M. May

Bertie M. May
Alexandria, Louisiana
June 18, 1999