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

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 1998  
With Supplemental Information Schedules**

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

Release Date MAY 12 1999

**VERNON R  
COON**  
OFFICIAL PUBLIC ACCOUNTANT

RED RIVER PARISH POLICE JURY  
Cochitons, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 1998  
With Supplemental Information Schedules

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## Independent Auditor's Report

VERNON R. COON  
AUDITOR GENERAL OF LOUISIANA  
PUBLIC ACCOUNTANTS

RED RIVER PARISH POLICE JURY  
Coushatta, Louisiana

OFFICE OF LOUISIANA  
REGISTERED PUBLIC  
ACCOUNTANTS

I have audited the primary government financial statements of the Red River Parish Police Jury, as of December 31, 1998, and for the two years then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Red River Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

1000 PINE STREET, SUITE 100  
MONROE, LOUISIANA 70132  
AND THROUGHOUT LOUISIANA

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

1000 PINE STREET, SUITE 100  
MONROE, LOUISIANA 70132  
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TELE FAX 225-389-1400  
FAX 225-389-1400

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

**RED RIVER PARISH POLICE JURY**

Coshatta, Louisiana  
Independent Auditor's Report,  
December 31, 1998

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

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, is presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Red River Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Governor Auditing Standards*, I have also issued reports dated April 30, 1999, on my consideration of the Red River Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

  
West Monroe, Louisiana  
April 30, 1999

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

**BED RIVER PARISH POLICE JURY**  
 Combata, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Continued Balance Sheet, December 31, 1998

|   | GOVERNMENTAL FUND TYPE |                            |   |                           |                                | TOTAL<br>DEBENTURE<br>ISSUE |
|---|------------------------|----------------------------|---|---------------------------|--------------------------------|-----------------------------|
|   | GENERAL<br>FUND        | SPECIAL<br>REVENUE<br>FUND | FIRE<br>PROJECT FUND<br>DEBT<br>SERVICE<br>FUND | GENERAL<br>FUND<br>ASSETS | GENERAL<br>FUND<br>LIABILITIES |                             |
| <b>ASSETS AND OTHER DEBITS</b>                                    |                        |                            |   |                           |                                |                             |
| Cash and cash equivalents   | \$24,478               | \$1,189,884                | \$166,353                                       |                           |                                | \$1,480,715                 |
| Receivables   | 75,558                 | 269,249                    | 86,275  |                           |                                | 731,082                     |
| Due from other funds  | 19,481                 |                            |   |                           |                                | 19,481                      |
| Other assets  | 62                     |                            |   |                           |                                | 62                          |
| Land, buildings, equipment,<br>and other improvements             |                        |                            |   | \$8,911,736               |                                | 8,911,736                   |
| Amount available for debt service                                 |                        |                            |   |                           | \$152,629                      | 152,629                     |
| Amount to be provided for retirement of<br>general long-term debt |                        |                            |   |                           | 123,765                        | 123,765                     |
| <b>TOTAL ASSETS AND<br/>OTHER DEBITS</b>                          | <b>\$129,571</b>       | <b>\$1,459,133</b>         | <b>\$252,628</b>                                | <b>\$8,911,736</b>        | <b>\$276,394</b>               | <b>\$11,029,087</b>         |
| <b>LIABILITIES AND FUND EQUITY</b>                                |                        |                            |   |                           |                                |                             |
| <b>Liabilities:</b>   |                        |                            |   |                           |                                |                             |
| Accounts payable  | \$18,954               | 580,288                    |   |                           |                                | 599,242                     |
| Payroll deductions payable  | 35,115                 |                            |   |                           |                                | 35,115                      |
| Due to other funds  |                        | 19,481                     |   |                           |                                | 19,481                      |
| Deferred revenues   |                        | 97,482                     |   |                           |                                | 97,482                      |
| Capital lease payable   |                        |                            |   |                           | \$21,218                       | \$21,218                    |
| Bonds payable   |                        |                            |   |                           | \$45,175                       | \$45,175                    |
| <b>Total Liabilities</b>  | <b>\$54,069</b>        | <b>797,151</b>             | <b>\$0,000</b>                                  | <b>\$0,000</b>            | <b>112,576</b>                 | <b>963,796</b>              |
| <b>Fund Equity:</b>   |                        |                            |   |                           |                                |                             |
| Investment in general fixed assets                                |                        |                            |   | \$8,911,736               |                                | 8,911,736                   |
| Fund balances:  |                        |                            |   |                           |                                |                             |
| Reserved for debt service   |                        |                            | \$222,629                                       |                           |                                | 222,629                     |
| Unreserved - undesignated   | \$75,502               | \$1,652,882                |   |                           |                                | 1,728,384                   |
| <b>Total Fund Equity</b>  | <b>\$75,502</b>        | <b>1,652,882</b>           | <b>222,629</b>                                  | <b>\$8,911,736</b>        | <b>\$0,000</b>                 | <b>11,029,418</b>           |
| <b>TOTAL LIABILITIES<br/>AND FUND EQUITY</b>                      | <b>\$129,571</b>       | <b>\$1,459,133</b>         | <b>\$252,628</b>                                | <b>\$8,911,736</b>        | <b>\$276,394</b>               | <b>\$11,029,418</b>         |

The accompanying notes are an integral part of this statement.



**RED RIVER PARISH POLICE/JURY**  
**Combata, Louisiana**  
**GOVERNMENTAL FUNDS TYPE**

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

|   | GENERAL<br>FUNDS | SPECIAL<br>REVENUE<br>FUNDS | FIRE<br>PROTECTION<br>DISTRICT<br>SERVICES<br>FUNDS | LOCAL<br>CAPITAL<br>PROJECTS<br>FUNDS | TOTAL<br>AMOUNTS<br>(GENERAL) |
|---|------------------|-----------------------------|---|---------------------------------------|-------------------------------|
| <b>REVENUES</b>                         |                  |                             |   |                                       |                               |
| <b>Taxes:</b>                           |                  |                             |   |                                       |                               |
| All valuations                          | \$84,366         | \$628,078                   | \$94,957  |                                       | \$807,401                     |
| Sales and use                           |                  | 582,879                     |   |                                       | 582,879                       |
| Other taxes, penalties,<br>and interest |                  | 8,254                       |   |                                       | 8,254                         |
| Licenses and permits                    | 27,717           |                             |   |                                       | 27,717                        |
| <b>Intergovernmental revenues:</b>      |                  |                             |   |                                       |                               |
| Federal funds - federal grants          | 84,366           | 115,148                     |   | \$180,667                             | 580,341                       |
| <b>State funds:</b>                     |                  |                             |   |                                       |                               |
| Parish transportation funds             |                  | 198,891                     |   |                                       | 198,891                       |
| State revenue sharing (net)             | 32,758           | 33,699                      |   |                                       | 66,457                        |
| Severance taxes                         | 306,802          |                             |   |                                       | 306,802                       |
| Other state funds                       | 87,563           | 168,248                     |   |                                       | 255,811                       |
| Local funds                             | 28,438           |                             |   |                                       | 28,438                        |
| <b>Fees, charges, and commissions</b>   |                  |                             |   |                                       |                               |
| for services                            |                  | 25,135                      |   |                                       | 25,135                        |
| Fines and forfeitures                   |                  | 52,573                      |   |                                       | 52,573                        |
| Use of money and property               | 3,323            | 54,018                      | 4,277   |                                       | 61,618                        |
| Other revenues                          | 14,189           | 2,719                       |   |                                       | 16,908                        |
| <b>Total revenues</b>                   | <u>\$173,484</u> | <u>1,662,740</u>            | <u>99,234</u>                                       | <u>380,667</u>                        | <u>2,816,615</u>              |
| <b>EXPENDITURES</b>                     |                  |                             |   |                                       |                               |
| <b>Current:</b>                         |                  |                             |   |                                       |                               |
| <b>General government:</b>              |                  |                             |   |                                       |                               |
| Legislative                             | 132,845          |                             |   |                                       | 132,845                       |
| Judicial                                | 44,164           | 98,034                      |   |                                       | 142,198                       |
| Elections                               | 24,778           |                             |   |                                       | 24,778                        |
| Financial and administrative            | 108,538          | 8,634                       | 7,990   | 31,630                                | 157,192                       |
| Other general government                | 8,113            |                             |   |                                       | 8,113                         |
| Public safety                           | 71,588           | 230,740                     |   |                                       | 302,328                       |
| Public works                            |                  | 831,726                     |   |                                       | 831,726                       |

(Continued)

**RIO KIVER PARISH POLICE JURY**  
 Coushatta, Louisiana  
**GOVERNMENTAL FUND TYPE**  
 Condensed Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1998

|   | FIRE PROTECTION |                             |                         |                                      |                                 |
|---|-----------------|-----------------------------|-------------------------|--------------------------------------|---------------------------------|
|   | GENERAL<br>FUND | SPECIAL<br>REVENUE<br>FUNDS | DEBT<br>SERVICE<br>FUND | LEGAL<br>CAPITAL<br>PROJECTS<br>FUND | TOTAL<br>(DEMOGRAPHIC<br>002.5) |
| <b>EXPENDITURES (CONTD.)</b>  |                 |                             |                         |                                      |                                 |
| Current: (Contd.)   |                 |                             |                         |                                      |                                 |
| Health and welfare  | \$7,757         | \$160,850                   |                         |                                      | \$174,608                       |
| Culture and recreation  |                 | 168,810                     |                         |                                      | 168,810                         |
| Economic development<br>and assistance  | 9,072           |                             |                         |                                      | 9,072                           |
| Transportation  |                 | 11,250                      |                         |                                      | 11,250                          |
| Debt service  |                 | 64,451                      | 382,232                 |                                      | 156,683                         |
| Capital outlay  | 12,620          | 72,057                      |                         | \$248,007                            | 432,515                         |
| Intergovernmental   | 129,246         |                             |                         |                                      | 129,246                         |
| Total expenditures  | <u>349,498</u>  | <u>1,648,727</u>            | <u>382,232</u>          | <u>248,007</u>                       | <u>1,679,714</u>                |
| <b>EXCESS (Deficiency) OF<br/>REVENUES OVER<br/>EXPENDITURES</b>  | <u>123,966</u>  | <u>21,511</u>               | <u>(588)</u>            | <u>NOISE</u>                         | <u>144,001</u>                  |
| <b>OTHER FINANCING SOURCES</b>  |                 |                             |                         |                                      |                                 |
| Sale of assets  |                 | 4,321                       |                         |                                      | 4,321                           |
| Compensation for damaged assets   |                 | 223,867                     |                         |                                      | 223,867                         |
| Operating transfers in  | 25,844          | 417,134                     |                         |                                      | 442,978                         |
| Operating transfers out   | <u>(18,000)</u> | <u>(632,978)</u>            |                         |                                      | <u>(642,978)</u>                |
| Total other financing<br>sources (uses)   | <u>17,844</u>   | <u>17,844</u>               | <u>NOISE</u>            | <u>NOISE</u>                         | <u>28,188</u>                   |
| <b>EXCESS (Deficiency) OF<br/>REVENUES AND OTHER<br/>SOURCES OVER<br/>EXPENDITURES AND<br/>OTHER USES</b> | <u>139,840</u>  | <u>33,897</u>               | <u>(588)</u>            | <u>NOISE</u>                         | <u>173,109</u>                  |
| <b>FUND BALANCES AT<br/>BEGINNING OF YEAR</b>   | <u>343,727</u>  | <u>1,378,028</u>            | <u>253,217</u>          | <u>NOISE</u>                         | <u>1,079,805</u>                |
| <b>FUND BALANCES AT<br/>END OF YEAR</b>   | <u>547,567</u>  | <u>\$1,412,886</u>          | <u>\$252,629</u>        | <u>NOISE</u>                         | <u>\$2,133,082</u>              |

(Continued)

The accompanying notes are an integral part of this statement.

**MISS RIVER PARISH POLICE JURY**  
 Cocodons, Louisiana  
**GOVERNMENTAL FUND TYPE**

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

|  | CAPITAL<br>FUND | SPECIAL<br>REVENUE<br>FUND | FIRE<br>PROTECTION<br>DISTRICT<br>DEPT<br>SERVICES<br>FUND | LEASO<br>CAPITAL<br>PROJECTS<br>FUND | TOTAL<br>COMBINATION |
|--|-----------------|----------------------------|--|--------------------------------------|----------------------|
|  |                 |                            |  |                                      | (2015)               |
| <b>REVENUES</b>                                |                 |                            |  |                                      |                      |
| <b>Taxes:</b>                                  |                 |                            |  |                                      |                      |
| Ad valorem                                     | \$80,358        | \$481,707                  | \$60,540   |                                      | \$622,605            |
| Sales and use                                  |                 | \$80,845                   |  |                                      | \$80,845             |
| Other taxes, penalties, and interest           | 9,238           |                            |  |                                      | 9,238                |
| Licenses and permits                           | 23,779          |                            |  |                                      | 23,779               |
| <b>Intergovernmental revenues:</b>             |                 |                            |  |                                      |                      |
| Federal funds - federal grants                 | 68,769          | 116,002                    |  | \$54,772                             | \$239,543            |
| State funds:                                   |                 |                            |  |                                      |                      |
| Federal transportation funds                   |                 | 176,579                    |  |                                      | 176,579              |
| State revenue sharing (net)                    | 30,903          | 35,896                     |  |                                      | 66,799               |
| Beverage taxes                                 | 184,328         |                            |  |                                      | 184,328              |
| Other state funds                              | 65,071          | 107,427                    |  |                                      | 172,498              |
| Local funds                                    | 41,269          |                            |  |                                      | 41,269               |
| Fees, charges, and commissions<br>for services |                 | 26,648                     |  |                                      | 26,648               |
| Fees and forfeitures                           |                 | 40,966                     |  |                                      | 40,966               |
| Use of money and property                      | 5,330           | 68,721                     | 4,325  |                                      | 78,376               |
| Other revenues                                 | 5,560           | 3,121                      |  |                                      | 8,681                |
| Total revenues                                 | <u>\$17,518</u> | <u>1,564,188</u>           | <u>\$64,828</u>  | <u>\$54,772</u>                      | <u>2,291,306</u>     |
| <b>EXPENDITURES</b>                            |                 |                            |  |                                      |                      |
| <b>Current:</b>                                |                 |                            |  |                                      |                      |
| General government:                            |                 |                            |  |                                      |                      |
| Legislative                                    | 93,521          |                            |  |                                      | 93,521               |
| Judicial                                       | 47,224          | 61,583                     |  |                                      | 108,807              |
| Elections                                      | 7,446           |                            |  |                                      | 7,446                |
| Financial and administrative                   | 100,506         | 4,194                      | 13,000   |                                      | 117,700              |
| Other general government                       | 13,273          |                            |  |                                      | 13,273               |
| Public safety                                  | 147,032         | 161,443                    |  |                                      | 308,475              |
| Public works                                   |                 | 1,006,955                  |  |                                      | 1,006,955            |

(Continued)

RED HIVER PARISH POLICE JURY  
Cochitola, Louisiana  
GOVERNMENTAL FUND TYPE  
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances, 1997

|  | GENERAL<br>FUNDS | SPECIAL<br>REVENUE<br>FUNDS | INDU-<br>STRY<br>SERVICE<br>FUNDS | LEASO<br>CAPITAL<br>PROJECTS<br>FUNDS | TOTAL<br>(MEMORANDUM<br>ONLY) |
|--|------------------|-----------------------------|-----------------------------------|---------------------------------------|-------------------------------|
| <b>EXPENDITURES (CONTD.)</b>   |                  |                             |                                   |                                       |                               |
| Current: (Cont'd.)   |                  |                             |                                   |                                       |                               |
| Health and welfare   | \$73,778         | \$145,255                   |                                   |                                       | \$119,031                     |
| Culture and recreation   |                  | 165,137                     |                                   |                                       | 165,137                       |
| Economic development<br>and assistance   | 9,581            |                             |                                   |                                       | 9,581                         |
| Transportation   |                  | 8,455                       |                                   |                                       | 8,455                         |
| Debt service   |                  | 84,349                      | \$93,864                          |                                       | 178,213                       |
| Capital outlay   | 7,695            | 182,929                     |                                   | \$54,772                              | 345,396                       |
| Intergovernmental  | 79,451           |                             |                                   |                                       | 79,451                        |
| Total expenditures   | <u>578,215</u>   | <u>1,820,686</u>            | <u>103,864</u>                    | <u>54,772</u>                         | <u>2,557,537</u>              |
| <b>EXCESS (Deficiency) OF<br/>REVENUES OVER<br/>EXPENDITURES</b>                           | <u>(20,699)</u>  | <u>(736,422)</u>            | <u>(11,036)</u>                   | <u>NONE</u>                           | <u>(288,157)</u>              |
| <b>OTHER FINANCING<br/>SOURCES (less)</b>  |                  |                             |                                   |                                       |                               |
| Proceeds from capital lease  |                  | 71,180                      |                                   |                                       | 71,180                        |
| Sale of assets   |                  | 2,888                       |                                   |                                       | 2,888                         |
| Compensation for damaged assets  |                  | 435                         |                                   |                                       | 435                           |
| Operating transfers in   | 36,993           | 673,000                     |                                   |                                       | 710,093                       |
| Operating transfers out  | <u>(40,000)</u>  | <u>(648,980)</u>            |                                   |                                       | <u>(688,980)</u>              |
| Total other financing<br>sources (uses)  | <u>(3,007)</u>   | <u>97,473</u>               | <u>NONE</u>                       | <u>NONE</u>                           | <u>74,466</u>                 |
| <b>EXCESS (Deficiency) OF<br/>REVENUES AND OTHER<br/>SOURCES OVER<br/>EXPENDITURES AND</b> | <u>(43,706)</u>  | <u>(138,949)</u>            | <u>(11,036)</u>                   | <u>NONE</u>                           | <u>(213,690)</u>              |
| <b>FUND BALANCES AT<br/>BEGINNING OF YEAR</b>  | <u>381,433</u>   | <u>1,537,981</u>            | <u>264,793</u>                    | <u>NONE</u>                           | <u>2,184,207</u>              |
| <b>FUND BALANCES AT<br/>END OF YEAR</b>  | <u>\$337,727</u> | <u>\$1,379,032</u>          | <u>\$253,757</u>                  | <u>NONE</u>                           | <u>\$1,970,516</u>            |

(Continued)

The accompanying notes are an integral part of this statement.

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

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (County Basis and Actual)  
 For the Year Ended December 31, 1998

|  | -- GENERAL FUND -- |                |  | -- SPECIAL REVENUE FUNDS -- |                  |  |
|--|--------------------|----------------|--|-----------------------------|------------------|--|
|  | BUDGET             | ACTUAL         | VARIANCE:<br>FAVORABLE/<br>UNFAVORABLE | BUDGET                      | ACTUAL           | VARIANCE:<br>FAVORABLE/<br>UNFAVORABLE |
| <b>REVENUES</b>                                |                    |                |  |                             |                  |  |
| Taxes:   |                    |                |  |                             |                  |  |
| Ad valorem                                     | \$68,800           | \$72,040       | \$3,240                                | \$311,742                   | \$307,394        | \$4,348                                |
| Sales and use                                  |                    |                |  | 212,895                     | 212,118          | 777                                    |
| Other taxes, penalties, and interests          | 15,328             | 12,883         | 2,445                                  |                             |                  |  |
| Licenses and permits                           | 26,702             | 27,717         | 1,015                                  |                             |                  |  |
| Intergovernmental revenues:                    |                    |                |  |                             |                  |  |
| Federal grants                                 | 104,718            | 107,076        | 2,358                                  | 195,375                     | 195,436          | (61)                                   |
| State funds:                                   |                    |                |  |                             |                  |  |
| Fuels transportation funds                     |                    |                |  | 298,741                     | 298,834          | (93)                                   |
| State revenue sharing, 80%                     | 32,902             | 32,903         |  | 34,015                      | 33,088           | 927                                    |
| Revenue loans                                  | 196,136            | 200,804        | 46,668                                 |                             |                  |  |
| Other state funds                              | 24,800             | 28,080         | 3,280                                  | 20,000                      | 22,742           | 2,742                                  |
| Local funds                                    | 44,800             | 37,608         | 7,192                                  |                             |                  |  |
| Fees, charges, and commissions<br>for services |                    |                |  | 49,000                      | 35,421           | 13,579                                 |
| Fines and forfeitures                          |                    |                |  | 52,918                      | 57,400           | 4,482                                  |
| Use of money and property                      | 4,275              | 5,550          | (1,275)                                | 114,122                     | 15,000           | 99,122                                 |
| Other revenues                                 | 1,150              | 19,128         | 17,978                                 | 20,000                      | 37,628           | 17,628                                 |
| <b>Total revenues</b>                          | <b>324,034</b>     | <b>373,342</b> | <b>49,308</b>                          | <b>1,670,761</b>            | <b>1,680,138</b> | <b>9,377</b>                           |
| <b>EXPENDITURES</b>                            |                    |                |  |                             |                  |  |
| Current:                                       |                    |                |  |                             |                  |  |
| General government:                            |                    |                |  |                             |                  |  |
| Legislative                                    | 152,466            | 152,718        | 252                                    |                             |                  |  |
| Judicial                                       | 48,819             | 44,473         | 4,346                                  | 90,157                      | 90,815           | (658)                                  |
| Executives                                     | 24,428             | 24,558         | (130)                                  |                             |                  |  |
| Finance and administrative                     | 128,819            | 113,419        | 15,400                                 | 9,000                       | 7,488            | 1,512                                  |
| Public safety                                  | 94,882             | 78,882         | 16,000                                 | 234,679                     | 75,135           | 159,544                                |
| Public works                                   |                    |                |  | 861,714                     | 1,000,500        | (138,786)                              |
| Health and welfare                             | 7,384              | 7,198          | 186                                    | 183,816                     | 145,321          | 38,495                                 |
| Culture and recreation                         |                    |                |  | 180,542                     | 14,305           | 166,237                                |
| Economic development and<br>miscellaneous      | 15,205             | 15,500         | 295                                    |                             |                  |  |
| Transportation                                 |                    |                |  | 12,380                      | 11,245           | 1,135                                  |

(Cont. next)

**RED RIVER PARISH POLICE JURY**  
 Gretna, Louisiana  
**GOVERNMENTAL FUNDS TYPE - GENERAL**  
**AND SPECIAL REVENUE FUNDS**  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (Cash Basis and Actual, 1998)

|   | --GENERAL FUNDS--     |                       |   | --SPECIAL REVENUE FUNDS-- |                         |   |
|---|-----------------------|-----------------------|---|---------------------------|-------------------------|---|
|   | BUDGET                | ACTUAL                | VARIANCE:<br>FAVORABLE<br>(UNFAVORABLE) | BUDGET                    | ACTUAL                  | VARIANCE:<br>FAVORABLE<br>(UNFAVORABLE) |
| <b>EXPENDITURES (CONT'D)</b>  |                       |                       |   |                           |                         |   |
| Self service  |                       |                       |   | \$18,456                  | \$18,456                |   |
| Reciprocity   | 980,000               | 912,750               | (67,250)                                | 30,000                    | 30,000                  | (0.00)                                  |
| Total expenditures  | <u>980,000</u>        | <u>932,480</u>        | <u>(47,520)</u>                         | <u>1,838,736</u>          | <u>1,838,986</u>        | <u>15,250</u>                           |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b>  | <u>(2,716)</u>        | <u>128,824</u>        | <u>131,540</u>                          | <u>31,117</u>             | <u>(28,888)</u>         | <u>(59,975)</u>                         |
| <b>OTHER FINANCING<br/>SOURCES (Uses)</b>   |                       |                       |   |                           |                         |   |
| Sale of assets  |                       |                       |   | 4,845                     | 5,071                   | 226                                     |
| Compensation for damaged assets   |                       |                       |   | 475                       | 475                     |   |
| Operating transfers in  | 12,400                | 18,000                | 5,600                                   | 635,000                   | 365,000                 | (270,000)                               |
| Operating transfer out  | (10,000)              | (10,000)              |   | (644,844)                 | (682,854)               | (41,150)                                |
| Total other financing sources (uses)  | <u>2,400</u>          | <u>8,000</u>          | <u>5,600</u>                            | <u>(1,164)</u>            | <u>(1,338)</u>          | <u>(1,174)</u>                          |
| <b>EXCESS (Deficiency) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER<br/>USES</b> | <u>0.00</u>           | <u>136,824</u>        | <u>136,750</u>                          | <u>29,953</u>             | <u>(30,186)</u>         | <u>(13,979)</u>                         |
| <b>FUND BALANCES AT<br/>BEGINNING OF YEAR</b>   | <u>188,789</u>        | <u>178,888</u>        | <u>(9,901)</u>                          | <u>789,421</u>            | <u>1,127,076</u>        | <u>437,655</u>                          |
| <b>FUND BALANCES AT END OF</b>  | <u><u>188,789</u></u> | <u><u>315,712</u></u> | <u><u>126,923</u></u>                   | <u><u>819,374</u></u>     | <u><u>1,096,890</u></u> | <u><u>277,516</u></u>                   |

(Continued)

This accompanying note is an integral part of this statement.

OLD RIVER PARISH POLICE RISKY  
 Customs, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS

Condensed Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (Cash) Basis and Actual  
 For the Year Ended December 31, 1997

|  | GENERAL FUND |           |  | SPECIAL REVENUE FUNDS |           |  |
|--|--------------|-----------|--|-----------------------|-----------|--|
|  | BUDGET       | ACTUAL    | VARIANCE<br>(FAVORABLE<br>UNFAVORABLE) | BUDGET                | ACTUAL    | VARIANCE<br>(FAVORABLE<br>UNFAVORABLE) |
| <b>REVENUES</b>                                |              |           |  |                       |           |  |
| Taxes:   |              |           |  |                       |           |  |
| Ad valorem                                     | 309,800      | 309,400   | (500)                                  | 230,245               | 237,800   | 7,555                                  |
| Sales and use                                  |              |           |  | 500,000               | 600,500   | 100,500                                |
| Other taxes, penalties, and interest           | 6,382        | 6,382     |  |                       |           |  |
| Licenses and permits                           | 23,445       | 23,779    | 334                                    |                       |           |  |
| Intergovernmental revenues:                    |              |           |  |                       |           |  |
| Federal grants                                 | 98,000       | 114,028   | 15,028                                 | 75,000                | 98,000    | 23,000                                 |
| State funds:                                   |              |           |  |                       |           |  |
| Funds transportation funds                     |              |           |  | 195,000               | 194,085   | (915)                                  |
| State revenue sharing fund                     | 50,000       | 51,000    | 1,000                                  | 50,725                | 50,140    | (585)                                  |
| Severance taxes                                | 105,000      | 108,000   | 3,000                                  |                       |           |  |
| Other state funds                              | 29,000       | 29,043    | 43                                     | 50,000                | 50,993    | 993                                    |
| Local funds                                    | 47,500       | 51,691    | 4,191                                  |                       |           |  |
| Fees, charges, and assessments<br>for services |              |           |  | 28,000                | 26,781    | (1,219)                                |
| Fines and forfeitures                          |              |           |  | 20,000                | 20,140    | 140                                    |
| Use of inventory and property                  | 3,400        |           | (3,400)                                | 61,500                | 60,721    | (779)                                  |
| Other revenues                                 | 3,400        | 3,382     | (18)                                   | 1,515                 | 1,024     | (491)                                  |
| Total revenues                                 | 911,841      | 1,010,085 | 98,244                                 | 1,071,000             | 1,507,626 | 436,626                                |
| <b>EXPENDITURES</b>                            |              |           |  |                       |           |  |
| Current:                                       |              |           |  |                       |           |  |
| General government:                            |              |           |  |                       |           |  |
| Legislation                                    | 67,583       | 67,137    | (446)                                  |                       |           |  |
| Police   | 31,831       | 47,054    | 15,223                                 | 61,839                | 67,264    | 5,425                                  |
| Elections                                      | 7,260        | 7,440     | 180                                    |                       |           |  |
| Financial and administrative                   | 110,194      | 108,442   | (1,752)                                | 10,000                | 5,620     | (4,380)                                |
| Other general government                       | 3,189        |           | (3,189)                                |                       |           |  |
| Public safety                                  | 150,152      | 149,779   | (373)                                  | 160,040               | 171,270   | 11,230                                 |
| Public works                                   |              |           |  | 1,000,000             | 1,010,000 | 10,000                                 |
| Health and welfare                             | 32,000       | 33,418    | 1,418                                  | 101,500               | 111,212   | 9,712                                  |
| Culture and recreation                         |              |           |  | 100,000               | 111,470   | 11,470                                 |
| Economic development and assistance            | 10,500       | 9,589     | (911)                                  |                       |           |  |
| Transportation                                 |              |           |  | 11,000                | 8,000     | (3,000)                                |

(Continued)

## REGISTRY PARISH POLICE JURY

Cochitola, Louisiana

ENVIRONMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDSCombined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Cash Basis and Actual, 1997)

|   | GENERAL FUNDS    |                 |                 | GENERAL SPECIAL FUNDS |                  |                 |
|---|------------------|-----------------|-----------------|-----------------------|------------------|-----------------|
|   | BUDGET           | ACTUAL          | UNAPPORTIONABLE | BUDGET                | ACTUAL           | UNAPPORTIONABLE |
| <b>EXPENDITURES (CONT'D)</b>  |                  |                 |                 |                       |                  |                 |
| Gifts received  |                  |                 |                 | \$41,234              | \$41,234         |                 |
| Capital outlay  |                  |                 |                 | 46,800                | 44,800           | \$1,997         |
| Intergovernmental   | 509,603          | 509,406         | 821,344         |                       |                  |                 |
| Total expenditures  | <u>514,832</u>   | <u>519,212</u>  | <u>115,108</u>  | <u>1,388,034</u>      | <u>1,381,744</u> | <u>81,997</u>   |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b>  | <u>261,893</u>   | <u>271,473</u>  | <u>30,635</u>   | <u>(431,611)</u>      | <u>(286,892)</u> | <u>217,512</u>  |
| <b>OTHER FINANCING<br/>SOURCES (Used)</b>   |                  |                 |                 |                       |                  |                 |
| Sales of fixed assets   |                  |                 |                 | 8,800                 | 8,800            | 88              |
| Operating transfers in  | 71,343           | 34,480          | 17,338          | 748,800               | 748,800          | (18,286)        |
| Operating transfers out   | (260,880)        | (40,800)        | 30,800          | (281,125)             | (274,511)        | (7,614)         |
| Total other financing sources (used)  | <u>(219,837)</u> | <u>(15,320)</u> | <u>48,138</u>   | <u>46,475</u>         | <u>41,149</u>    | <u>(27,512)</u> |
| <b>EXCESS (Deficiency) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND<br/>OTHER USES</b> | <u>54,056</u>    | <u>15,873</u>   | <u>47,873</u>   | <u>(385,136)</u>      | <u>(344,943)</u> | <u>281,897</u>  |
| <b>FUND BALANCES AT<br/>BEGINNING OF YEAR</b>   | <u>194,084</u>   | <u>247,461</u>  | <u>33,477</u>   | <u>1,186,870</u>      | <u>1,272,003</u> | <u>83,143</u>   |
| <b>FUND BALANCES AT<br/>END OF YEAR</b>   | <u>248,140</u>   | <u>263,334</u>  | <u>81,350</u>   | <u>801,734</u>        | <u>927,060</u>   | <u>304,135</u>  |

(Continued)

The accompanying notes are an integral part of this statement.



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

Notes to the Financial Statements  
As of and for the Two Years Ended December 31, 1988

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Red River Parish Police Jury is the governing authority for Red River Parish and is a political subdivision of the State of Louisiana. The police jury is governed by eight jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 1, 2000.

Louisiana Revised Statute 33:1206 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, discharged, and unemployed in the parish. Funding to accomplish these tasks is provided by all salaried taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

**A. REPORTING ENTITY**

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

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

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

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

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

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

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

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

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

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

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

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

**B. FUND ACCOUNTING**

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

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

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

## **RED RIVER PARISH POLICE JURY**

Coshatta, Louisiana

Notes to the Financial Statements (Continued)

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

### **Governmental Funds:**

#### **General Fund**

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

#### **Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and bridge maintenance and construction, library operation, solid waste collection and disposal, etc. The general funds of component units are presented as special revenue funds in the accompanying primary government financial statements.

#### **Debt Service Funds**

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

#### **Louisiana Community Development Block Grant**

##### **Capital Projects Fund**

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

RED HIVER PARISH POLICE JURY  
Crawfish, Louisiana  
Notes to the Financial Statements (Continued)

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

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. Donated fixed assets are recorded at their fair market value on the date donated. The value of library books is recorded on a moving average basis. Approximately 12 per cent of police jury general fixed assets are valued at estimated historical cost based on the actual cost of like items while the remaining 88 per cent are recorded at their actual historical cost. Approximately 13 per cent of fire district general fixed assets are valued at estimated historical cost based on the actual cost of like items while the remaining 87 per cent are recorded at their actual historical cost.

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

Long-term debt, such as bonded debt and capital leases, are normally recognized as liabilities of governmental funds only when due. The exception to this is payment on long-term bonded debt when the principal and interest payments are due early in the following year and funds have been transferred to the debt service fund before year-end. In this case debt service is recognized in the year in which the transfer is made rather than the year in which payment is due.

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

**D. BASIS OF ACCOUNTING**

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

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

**Revenues**

All valorem taxes and related state revenue sharing are recorded in the year the taxes are due and payable. All valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1995 requires that the tax roll be filed on or before November 15 of each year. All valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

Sales taxes are recognized in the month collected by the Red River Parish Sales and Use Tax Commission (collection agent).

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.

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

Based on the above criteria, all valorm taxes, state revenue sharing, and federal and state grants are treated by the police jury as susceptible to accrual.

**Expenditures**

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

**Other Financing Sources (Uses)**

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

**E. BUDGET PRACTICES**

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

Budget comparisons are prepared by the treasurer and are presented to the jury whenever the jury requests such comparisons. The treasurer presents necessary budget amendments to the jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

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

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. Unexpended appropriations lapse at year-end and must be reappropriated in the next year's budget to be expended. For the two years ended December 31, 1995, the police jury adopted cash basis budgets for the General Fund and all special revenue funds. Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses as shown on the budget comparison Statements D and E (budget basis) to the same amount shown on Statements B and C (GAAP basis):

|  | General Fund     |                   | Special Revenue Funds |                    |
|--|------------------|-------------------|-----------------------|--------------------|
|  | 1995             | 1994              | 1995                  | 1994               |
| Excess (deficiency) of revenues and other sources over expenditures              | \$136,494        | (\$76,975)        | (\$26,186)            | (\$144,941)        |
| Adjustments:   |                  |                   |                       |                    |
| Receivables  | (9,348)          | 50,344            | 67,658                | (\$1,111)          |
| Payables   | 8,024            | 4,509             | 20,817                | (1,816)            |
| Inter-fund   | 4,000            | (1,418)           | (15,481)              | (\$49,890)         |
| Deferred revenues  |                  |                   | (9,952)               | 151,210            |
| Other  |                  |                   |                       | 57,588             |
| Excess (deficiency) of revenues and other sources over expenditures (GAAP basis) | <u>\$139,166</u> | <u>(\$23,780)</u> | <u>\$26,857</u>       | <u>(\$188,951)</u> |

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

|  |                 |
|--|-----------------|
| Fund balances at end of year - Statement D | 5306,942        |
| Adjustment - payroll account               | <u>17,736</u>   |
| Cash and cash equivalents - Statement A    | <u>5324,678</u> |

**F. CASH AND CASH EQUIVALENTS**

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



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

At December 31, 1998, the police jury has cash and cash equivalents (bank balances) totaling \$1,582,115, as follows:

|                        |                    |
|------------------------|--------------------|
| Demand deposits        | \$1,168,000        |
| Cash in state treasury | 63,309             |
| Posty cash             | 25                 |
| Time deposits          | <u>340,781</u>     |
| Total                  | <u>\$1,582,115</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) are fully secured at December 31, 1998, as follows:

|  |                    |
|--|--------------------|
| Bank balances                          | \$1,568,591        |
| Federal deposit insurance              | \$15,885           |
| Pledged securities (noncollateralized) | <u>1,733,639</u>   |
| Total                                  | <u>\$1,988,624</u> |

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 2) under the provisions of GASB Codification (200.09), however, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 38:1224 provides that securities held by a third party shall be deemed to be held in the police jury's name.

**G. VACATION AND SICK LEAVE**

Employees of the police jury earn from 5 to 15 days of vacation leave each year, depending upon length of service, and 12 days of sick leave. Employees may carry forward a maximum of 30 days unused vacation leave to succeeding years. Upon separation from employment, employees are paid for unused vacation leave at their then

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

current hourly rate of pay. Employees may carry forward a maximum of 45 days sick leave to succeeding years. Accrued sick leave is forfeited upon separation from employment.

Employees of the Red River Parish Library earn from 12 to 34 days of vacation leave each year, depending on their length of service and professional status. A maximum of three days accrued vacation leave may be carried forward to succeeding calendar years. Upon separation of employment, employees are compensated for unused vacation leave at the employee's current rate of pay. Employees earn up to 12 days of sick leave each year, based on employment status. A maximum of 25 days accrued sick leave may be carried forward to succeeding calendar years. Employees are not paid for unused sick leave upon separation.

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

The amount of accumulated and unused employee leave benefits is not material at December 31, 1998, therefore, no liability is included in the accompanying financial statements.

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

**II. SALES TAX**

On October 17, 1979, voters of the parish approved a one per cent sales and use tax which is dedicated for the purpose of construction, operation, and maintenance of a parish jail facility, with any surplus proceeds to be used for capital outlay, operation and maintenance costs associated with the parish highway system, the parish garbage collection and disposal system, other parish-owned buildings and properties, and necessary administrative expenses relating to the collection and disbursement of such proceeds. The tax became effective on January 1, 1980, and runs for an indefinite period of time.

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

**I. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**J. RISK MANAGEMENT**

The police jury is exposed to various risk of loss related to torts, theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering automobile insurance; general liability; and surety bond coverage on the secretary, treasury and other employees handling money. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

**2. LEVIED TAXES**

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

|  | Authorized<br>Millage | Levied |      | Expiration<br>Date |
|--|-----------------------|--------|------|--------------------|
|  |                       | 1988   | 1997 |                    |
| <b>Parishwide taxes:</b>                   |                       |        |      |                    |
| <b>General Fund:</b>                       |                       |        |      |                    |
| Inside municipalities                      | 2.00                  | 1.79   | 1.79 | Indefinite         |
| Outside municipalities                     | 4.00                  | 3.58   | 3.58 | Indefinite         |
| Public Facilities Maintenance Fund         | 3.00                  | 3.12   | 3.12 | 2008               |
| Health Unit Fund                           | 2.00                  | 2.08   | 2.08 | 2008               |
| Library Fund                               | 7.00                  | 7.35   | 7.35 | 2001               |
| Fire Protection District Fund              | 3.70                  | 3.88   | 3.87 | 2005               |
| Fire Protection District Debt Service Fund | Variable              | 3.50   | 3.50 | 2001               |

The difference between authorized and levied millages is the result of reassessment of taxable property required by Article 7, Section 1805 of the Louisiana Constitution of 1974.

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

The following are the principal taxpayers for the parish and their 1998 assessed valuation (amounts expressed in thousands):

|                                 | 1998<br>Assessed<br>Valuation | Per cent<br>of Total<br>Assessed<br>Valuation |
|---------------------------------|-------------------------------|---|
| Central LA Electric Co., Inc.   | \$2,257                       | 6.90%   |
| Hood Industries, Inc.           | 2,126                         | 6.34%   |
| Texas Eastern Pro. Pipeline Co. | 931                           | 2.89%   |
| Union Pacific System            | 835                           | 2.41%   |
| Kansas City Southern RR Co.     | 157                           | 0.49%   |
| Red River Mining Co.            | 695                           | 2.04%   |
| BellSouth Telecommunications    | 712                           | 2.06%   |
| Almond Bros. Lumber and Supply  | 623                           | 1.80%   |
| Bank of Coahoma                 | 622                           | 1.80%   |
| BP Timberlands Oper. Co., Ltd.  | 539                           | 1.56%   |
| Total                           | <u>\$30,797</u>               | <u>79.55%</u>                                 |

3. RECEIVABLES

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

|            | General<br>Fund  | Special<br>Revenue<br>Funds | Fire<br>District<br>Debt<br>Service<br>Fund | Total            |
|------------|------------------|-----------------------------|---|------------------|
| Taxes:     |                  |                             |   |                  |
| Ad valorem | \$76,013         | \$388,318                   | \$86,076                                    | \$550,407        |
| Sales      |                  | 70,732                      |   | 70,732           |
| Other      | 3,239            |                             |   | 3,239            |
| Grants:    |                  |                             |   |                  |
| Federal    | 16,365           |                             |   | 16,365           |
| State      | 97,672           | 35,609                      |   | 133,281          |
| Other      | 3,239            | 14,480                      |   | 17,719           |
| Total      | <u>\$185,538</u> | <u>\$508,158</u>            | <u>\$86,076</u>                             | <u>\$780,803</u> |

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

4. CHANGES IN GENERAL FIXED ASSETS

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

|                            | <u>Balance at<br/>January 1,</u> | <u>Additions</u> | <u>Deletions</u>   | <u>Balance at<br/>December 31,</u> |
|----------------------------|----------------------------------|------------------|--------------------|------------------------------------|
| 1999:                      |                                  |                  |                    |                                    |
| Police Jury:               |                                  |                  |                    |                                    |
| Land                       | \$104,334                        |                  |                    | \$104,334                          |
| Buildings                  | 4,906,301                        |                  |                    | 4,906,301                          |
| Equipment and furniture    | 893,130                          | \$175,060        | (\$3,340)          | 1,064,850                          |
| Other improvements         | 722,374                          |                  |                    | 722,374                            |
| Assets under capital lease | 111,025                          | 71,380           | (111,025)          | 71,380                             |
| Sewer improvements         |                                  | 579,053          |                    | 579,053                            |
| Construction in progress   | 934,791                          | 54,362           | (579,023)          | 409,130                            |
| Subtotal                   | <u>8,681,915</u>                 | <u>829,855</u>   | <u>(693,378)</u>   | <u>7,048,132</u>                   |
| Library:                   |                                  |                  |                    |                                    |
| Buildings                  | 345,040                          | 8,000            |                    | 353,040                            |
| Equipment                  | 181,794                          | 3,340            | (27,234)           | 157,900                            |
| Library books              | 240,761                          | 38,379           | (25,682)           | 253,458                            |
| Subtotal                   | <u>767,595</u>                   | <u>49,719</u>    | <u>(52,916)</u>    | <u>764,398</u>                     |
| Fire Protection District:  |                                  |                  |                    |                                    |
| Buildings                  | 341,796                          |                  |                    | 341,796                            |
| Firefighting equipment     | 729,962                          | 5,480            |                    | 735,442                            |
| Subtotal                   | <u>1,071,758</u>                 | <u>5,480</u>     | <u>None</u>        | <u>1,077,238</u>                   |
| Total                      | <u>\$9,651,508</u>               | <u>\$934,964</u> | <u>(\$746,294)</u> | <u>\$9,839,978</u>                 |
| 1998:                      |                                  |                  |                    |                                    |
| Police Jury:               |                                  |                  |                    |                                    |
| Land                       | \$104,334                        |                  |                    | \$104,334                          |
| Buildings                  | 4,906,301                        |                  |                    | 4,906,301                          |
| Equipment and furniture    | 1,064,890                        | \$43,060         | (\$8,980)          | 1,035,879                          |
| Other improvements         | 722,374                          |                  |                    | 722,374                            |
| Assets under capital lease | 71,180                           |                  |                    | 71,180                             |
| Sewer improvements         |                                  | 579,053          |                    | 579,053                            |
| Subtotal                   | <u>7,048,132</u>                 | <u>47,989</u>    | <u>(6,960)</u>     | <u>7,089,161</u>                   |
| Library:                   |                                  |                  |                    |                                    |
| Buildings                  | 353,040                          |                  |                    | 353,040                            |

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

|                           | Balance at<br>January 1 | Additions | Deletions | Balance at<br>December 31 |
|---------------------------|-------------------------|-----------|-----------|---------------------------|
| Equipment                 | \$188,800               | \$8,841   | (53,707)  | \$143,934                 |
| Library books             | 353,498                 | 36,190    | (52,600)  | 337,088                   |
| Subtotal                  | 542,298                 | 45,031    | (106,307) | 481,022                   |
| Fire Protection District: |                         |           |           |                           |
| Buildings                 | \$341,796               |           |           | \$341,796                 |
| Firefighting equipment    | 735,452                 | \$2,508   |           | 737,960                   |
| Subtotal                  | 1,077,248               | 2,508     | 88,000    | 1,091,756                 |
| Total                     | \$8,869,978             | \$84,478  | (164,317) | \$8,810,139               |

The 1997 beginning balance for construction in progress has been retained to remove administrative fees which should not be capitalized. The schedule does not include \$249,037 of 1998 capital outlay expenditures in the LACOGG Capital Projects Fund. Those expenditures were for street improvements. It is not currently the police jury's policy to capitalize infrastructure expenditures.

5. PENSION PLAN

Substantially all employees of the Red River Parish Police Jury are members of the Parishial Employees Retirement System of Louisiana (System), a non-union, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1988, plus 3 per cent of final average salary for each salary for each year of service credited after the vesting date. Final average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

## RED RIVER PARISH POLICE JURY

Coshatta, Louisiana

Notes to the Financial Statements (Continued)

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 10409, Baton Rouge, Louisiana 70808-4009, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Red River Parish Police Jury is required to contribute an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Cost contributions to the systems also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Red River Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:503, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Red River Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1988, 1993, and 1998, were \$38,787, \$36,482 and \$38,714, respectively, equal to the required contributions for each year.

### 6. CAPITAL LEASE

The police jury records leases under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1998, the police jury has one capital lease for an excavator. The lease had an original recorded amount of \$71,178. Future minimum lease payments, through April 3, 2000, total \$32,481, and include interest of \$1,263.

### 7. CHANGES IN GENERAL LONG-TERM DEBT

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

|                            | Debt      | Capital  | Total     |
|----------------------------|-----------|----------|-----------|
|                            | Debt      | Lease    |           |
| Balance at January 1, 1997 | \$536,666 | \$23,063 | \$559,729 |
| Additions:                 |           |          |           |
| 1997                       | NONE      | NONE     | NONE      |
| 1998                       | NONE      | 71,180   | 71,180    |
| Reductions:                |           |          |           |
| 1997                       | (60,145)  | (24,639) | (84,784)  |

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

|                               |                  |                 |                  |
|-------------------------------|------------------|-----------------|------------------|
| 1998                          | <u>198,245</u>   | <u>221,946</u>  | <u>(121,591)</u> |
| Balance at December 31, 1998: | <u>\$381,176</u> | <u>\$33,218</u> | <u>\$376,994</u> |

General obligation bonds payable at December 31, 1998, are comprised of the following individual issues:

**Police Jury Bonded Debt:**

Jail Construction and Renovation Bond - \$858,000 - issue of May 1, 1981, due in annual installments of \$1,100 to \$28,249 through May 1, 2006, interest at 9.40 to 9.80 per cent. For the years 1982 through 1991 (ten years), the jury transferred \$6,534 annually to a reserve account. The reserve amount is shown in the Jail Reserve Operating Special Revenue Fund and debt retirement payments are made from the fund. \$80,176

**Fire Protection District Bonded Debt:**

General Obligation Bond - \$750,000 - issue of May 1, 1988, due in annual installments of \$50,000 to \$90,000 through May 1, 2001; interest at 7.00 to 7.75 per cent. Debt retirement payments are made from the Fire Protection District Sinking Fund. 255,000

Total general obligation bonds \$345,176

The annual requirements to amortize all bonds outstanding at December 31, 1998, including interest payments of \$46,490, follows:

|           |                  |
|-----------|------------------|
| Year      |                  |
| 1999      | \$127,434        |
| 2000      | 128,546          |
| 2001      | 128,828          |
| 2002      | 1,588            |
| 2003      | 1,480            |
| 2004-2006 | <u>3,782</u>     |
| Total     | <u>\$395,658</u> |

**8. CRIMINAL COURT FUND**

Louisiana Revised Statute (5:571.1) requires that one-half of any balance remaining in the



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

criminal court fund at year end be transferred to the parish General Fund. For 1997 and 1998, the General Fund made transfers of \$40,000 and \$30,000, respectively, to fund operations of the Criminal Court Fund.

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

Individual fund balances due from/to other funds at December 31, 1998, are as follows:

|                          | <u>Due from<br/>Other<br/>Funds</u> | <u>Due to<br/>Other<br/>Funds</u> |
|--------------------------|-------------------------------------|-----------------------------------|
| General Fund:            |                                     |                                   |
| Money due from Section 8 | \$15,481                            |                                   |
| Library                  | 4,000                               |                                   |
| Special Revenue Funds:   |                                     |                                   |
| Section 8                |                                     | \$15,481                          |
| Library                  |                                     | 4,000                             |
| Total                    | <u>\$19,481</u>                     | <u>\$19,481</u>                   |

**10. LITIGATION AND CLAIMS**

At December 31, 1998, the police jury is involved in one lawsuit. In the opinion of legal counsel for the police jury, resolution of this lawsuit will not materially affect the financial position of the police jury.

**12. FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food coupons to eligible participants in the parish. The value of food coupons on hand, received, and issued is not recorded in the accompanying statements. Activity for the two years ended December 31, 1998, follows:

|                            |             |
|----------------------------|-------------|
| Balance at January 1, 1997 | \$521,940   |
| 1997                       |             |
| Received                   | \$28,000    |
| Issued                     | (1,370,573) |

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

|   |                      |
|---|----------------------|
| 1998:                                     |                      |
| Returned to Department of Social Services | <u>    (878,967)</u> |
| Balance at December 31, 1998              | <u>        NONE</u>  |

**IX. YEAR 2000 ISSUE (Unaudited)**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Red River Parish Police Jury has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the police jury's office. The police jury has identified the financial reporting system as requiring year 2000 remediation. All testing and validation of the system has been completed.

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

**SUPPLEMENTAL INFORMATION SCHEDULES**

**RED RIVER PARISH POLICE JURY**  
Cochitons, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Two Years Ended December 31, 1998

**SPECIAL REVENUE FUNDS**

**PUBLIC WORKS FUNDS**

**UNIT ONE ROAD FUND**

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

**PUBLIC FACILITIES MAINTENANCE FUND**

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

**SOLID WASTE FUND**

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

**SPRINGVILLE SEWER DISTRICT FUND**

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

**HEALTH UNIT FUND**

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

## **WITNESS COMPENSATION FUND**

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

## **SALES TAX FUND**

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

## **JAIL RESERVE OPERATING FUND**

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

## **LIBRARY FUND**

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

## **CRIMINAL COURT FUND**

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

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

## **SECTION 8 HOUSING FUND**

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

## **FIRE PROTECTION DISTRICT FUND**

The Fire Protection District Fund accounts for the acquisition and operation of buildings, machinery and equipment to be used for the purpose of providing fire protection facilities to the Red River Parish Fire Protection District. The fire protection district was created pursuant to the provisions of Part 1, Chapter 7 of Title 40 of the Louisiana Revised Statutes of 1990.

RED RIVER FUNDRIE POLICE FUND  
Caddo, Louisiana  
SPECIAL REVENUE FUNDS

Closing Balance Sheet, December 31, 1999

|  | PUBLIC<br>ACCOUNT | REALTOR<br>FUND | FEES<br>FUND  | SALES<br>TAX     | SALES<br>TAX<br>DEFERRED | UNEMP.<br>FUND   | CORPORATE<br>TAX | NETS<br>FUND     | PER<br>MILLAGE<br>FUND | TOTAL             |
|--|-------------------|-----------------|---------------|------------------|--------------------------|------------------|------------------|------------------|------------------------|-------------------|
| <b>ASSETS</b>                            |                   |                 |               |                  |                          |                  |                  |                  |                        |                   |
| Cash and cash equivalents                | 34,907            | 36,319          | 5,005         | 2,865,797        | 569,363                  | 3,109,377        | 56,187           | 3,112,969        | 3,011,911              | 14,100,084        |
| Receivables                              | 25,121            | 25,000          | —             | 33,321           | —                        | 125,222          | —                | —                | 16,288                 | 292,130           |
| <b>TOTAL ASSETS</b>                      | <u>60,028</u>     | <u>61,319</u>   | <u>5,005</u>  | <u>3,168,918</u> | <u>569,363</u>           | <u>3,234,600</u> | <u>56,187</u>    | <u>3,112,969</u> | <u>3,028,200</u>       | <u>14,392,214</u> |
| <b>LIABILITIES AND FUND EQUITY</b>       |                   |                 |               |                  |                          |                  |                  |                  |                        |                   |
| Liabilities:                             |                   |                 |               |                  |                          |                  |                  |                  |                        |                   |
| Accounts payable                         | 594,528           | 51,737          | 12,121        | 5,560            | 17,328                   | 59,368           | 5,699            | 113,481          | 15,733                 | 647,597           |
| Due to other funds                       | —                 | —               | —             | —                | 4,000                    | —                | —                | —                | —                      | 4,000             |
| Deferred revenues                        | —                 | —               | —             | —                | —                        | —                | —                | —                | —                      | —                 |
| <b>Total Liabilities</b>                 | <u>594,528</u>    | <u>51,737</u>   | <u>12,121</u> | <u>5,560</u>     | <u>21,328</u>            | <u>59,368</u>    | <u>5,699</u>     | <u>113,481</u>   | <u>15,733</u>          | <u>651,597</u>    |
| Fund equity - fund balances -            |                   |                 |               |                  |                          |                  |                  |                  |                        |                   |
| unreserved - unexpended                  | 18,000            | 10,582          | 4,884         | 3,163,411        | 548,035                  | 3,175,232        | 1,492            | 3,000,000        | 3,012,467              | 13,440,617        |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> | <u>612,528</u>    | <u>62,319</u>   | <u>17,005</u> | <u>3,171,971</u> | <u>552,363</u>           | <u>3,234,600</u> | <u>7,191</u>     | <u>3,113,481</u> | <u>3,028,200</u>       | <u>14,632,831</u> |

RED RIVER GARBAGE COLLECTOR FUND  
 Columbia, Louisiana  
 SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 2009

|  | REVENUE<br>SOURCE | AMOUNT    | PERCENTAGE | PERCENTAGE | PERCENTAGE | PERCENTAGE | PERCENTAGE |
|--|-------------------|-----------|------------|------------|------------|------------|------------|
|  |                   |           | OF TOTAL   | OF TOTAL   | OF TOTAL   | OF TOTAL   | OF TOTAL   |
| <b>REVENUES</b>                                |                   |           |            |            |            |            |            |
| Total:   |                   | 881,528   | 100.00     |            |            |            |            |
| All revenues                                   |                   | 881,528   | 100.00     |            |            |            |            |
| State and local                                |                   | 508,878   | 57.74      |            |            |            |            |
| Intergovernmental revenues                     |                   |           |            |            |            |            |            |
| Federal grants                                 |                   |           |            |            |            |            |            |
| State funds                                    |                   |           |            |            |            |            |            |
| Private organizations                          |                   |           |            |            |            |            |            |
| State (including grants)                       |                   |           |            |            |            |            |            |
| Other state funds                              |                   |           |            |            |            |            |            |
| Fees, charges, and reimbursements for services |                   |           |            |            |            |            |            |
| Fees and licenses                              |                   |           |            |            |            |            |            |
| Use of money and property                      |                   |           |            |            |            |            |            |
| Other revenues                                 |                   |           |            |            |            |            |            |
| Total revenues                                 |                   | 881,528   | 100.00     |            |            |            |            |
| <b>EXPENDITURES</b>                            |                   |           |            |            |            |            |            |
| Total:   |                   | 881,528   | 100.00     |            |            |            |            |
| Capital projects                               |                   |           |            |            |            |            |            |
| Current:                                       |                   |           |            |            |            |            |            |
| General government:                            |                   |           |            |            |            |            |            |
| Admin.   |                   |           |            |            |            |            |            |
| Financial and administrative                   |                   |           |            |            |            |            |            |
| Public safety                                  |                   |           |            |            |            |            |            |
| Public works                                   |                   |           |            |            |            |            |            |
| Health and welfare                             |                   |           |            |            |            |            |            |
| Culture and recreation                         |                   |           |            |            |            |            |            |
| Transportation                                 |                   |           |            |            |            |            |            |
| Debt service                                   |                   |           |            |            |            |            |            |
| Capital outlay                                 |                   |           |            |            |            |            |            |
| Total expenditures                             |                   | 881,528   | 100.00     |            |            |            |            |
| Change in fund balance:                        |                   |           |            |            |            |            |            |
| Beginning                                      |                   | 1,000,000 |            |            |            |            |            |
| Revenues                                       |                   | 881,528   |            |            |            |            |            |
| Expenditures                                   |                   | (881,528) |            |            |            |            |            |
| Ending   |                   | 1,000,000 |            |            |            |            |            |



|   |          |          |        |           |          |        |          |        |         |           |
|---|----------|----------|--------|-----------|----------|--------|----------|--------|---------|-----------|
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                      | 124,243  | 11,128   | 1,038  | 287,452   | 133,453  | 41,516 | 15,710   | 2,033  | 41,448  | 31,511    |
| <b>OTHER FINANCING SOURCES (uses)</b>   |          |          |        |           |          | 28     |          |        |         | 4,321     |
| Sale of assets  | 4,291    |          |        |           |          |        |          |        | 6,798   | 231,887   |
| Compensation for damaged assets   | 111,117  |          |        |           | 145,000  |        |          |        |         | 471,134   |
| Operating transfers in  | 295,734  |          |        |           |          |        |          |        |         |           |
| Operating transfers out   | (11,124) |          |        | (261,245) |          |        |          |        | (1,400) | (852,576) |
| Total other financing sources (uses)  | 284,418  | 293,931  | 20,038 | (261,245) | 145,000  | 28     | 10,000   | 29,931 | (1,400) | 1,324     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</b> | 6,449    | 11,128   | 1,038  | (11,793)  | (65,453) | 41,544 | (15,710) | 60,961 | 41,448  | 31,831    |
| <b>FUND BALANCES AT<br/>BEGINNING OF YEAR</b>   | (13,811) | (24,495) | 59     | (35,452)  | 18,454   | 15,241 | 31,455   | 2,033  | 30,147  | 1,375,625 |
| <b>FUND BALANCES AT END OF YEAR</b>   | 104,638  | 597,126  | 21,140 | 24,341    | 59,001   | 56,785 | 15,745   | 62,994 | 71,595  | 1,407,456 |

RED RIVER POLICE PROCAFEITY  
 Coaches, Limited  
 OPERATING REVENUES RECEIVED

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

|   | PUBLIC<br>WORKS | HEALTH<br>CARE | SALES<br>TAXES | DOG<br>LICENSING | CHEMICAL<br>COUNCIL | ADOPTED<br>RESOLUTIONS | FEES<br>AND<br>CONTRIBUTIONS | TOTAL     |
|---|-----------------|----------------|----------------|------------------|---------------------|------------------------|------------------------------|-----------|
| <b>REVENUES</b>                                   |                 |                |                |                  |                     |                        |                              |           |
| Taxes:  |                 |                |                |                  |                     |                        |                              |           |
| All revenues                                      | 178,844         | 521,428        | 6,000,000      | 888,248          |                     |                        | 6,587,520                    | 8,116,620 |
| Sales and use                                     |                 |                |                |                  |                     | 418,000                | 19,887                       | 437,887   |
| Intergovernmental revenues:                       |                 |                |                |                  |                     |                        |                              |           |
| Federal grants                                    | 178,875         |                |                |                  |                     |                        |                              | 178,875   |
| State grants                                      | 10,001          | 7,100          |                |                  |                     |                        |                              | 17,101    |
| State bonds                                       | 17,987          |                |                |                  |                     |                        |                              | 17,987    |
| Permit incorporation funds                        |                 |                |                |                  |                     |                        |                              |           |
| State revenue sharing (cert)                      |                 |                |                |                  |                     |                        |                              |           |
| Other state funds                                 |                 |                |                |                  |                     |                        |                              |           |
| Fees, charges, and contributions<br>for services: |                 |                |                |                  |                     |                        |                              |           |
| Fees and licenses                                 | 15,646          |                |                | 1,299            |                     |                        |                              | 16,945    |
| Fees and licenses                                 | 31,144          | 2,100          | 8,200          | 814              | 856,400             |                        |                              | 898,658   |
| Fees of money and property                        |                 |                |                |                  | 196                 |                        |                              | 196       |
| Other revenues                                    |                 |                |                |                  |                     |                        |                              |           |
| Total revenues                                    | 361,112         | 530,728        | 6,006,200      | 890,361          | 857,396             | 418,000                | 19,887                       | 7,569,174 |
| <b>EXPENDITURES</b>                               |                 |                |                |                  |                     |                        |                              |           |
| Current:  |                 |                |                |                  |                     |                        |                              |           |
| General government:                               |                 |                |                |                  |                     |                        |                              |           |
| Judicial  |                 |                | 4,000          |                  | 27,400              |                        |                              | 31,400    |
| Police and administrative                         |                 |                |                | 74,314           |                     |                        | 87,114                       | 158,428   |
| Public utility                                    |                 |                |                |                  |                     |                        |                              |           |
| Public works                                      | 1,086,992       | 28,251         |                |                  |                     | 116,861                |                              | 1,232,104 |
| Health and welfare                                |                 |                |                |                  |                     |                        |                              |           |
| Culture and recreation                            |                 |                |                | 66,037           |                     |                        |                              | 66,037    |
| Transportation                                    | 8,400           |                |                |                  |                     |                        |                              | 8,400     |
| Debt service                                      | 40,000          |                |                | 41,254           |                     |                        |                              | 81,254    |
| Capital outlay                                    | 113,000         | 11,000         |                | 60,000           |                     |                        |                              | 184,000   |
| Total expenditures                                | 1,248,392       | 39,251         | 4,000          | 107,301          | 27,400              | 116,861                | 87,114                       | 1,556,309 |

|                                 |         |         |        |         |         |         |        |        |           |
|---------------------------------|---------|---------|--------|---------|---------|---------|--------|--------|-----------|
| EXCESS DEFICITS OF              |         |         |        |         |         |         |        |        |           |
| REVENUES OVER                   |         |         |        |         |         |         |        |        |           |
| OTHER FINANCING                 |         |         |        |         |         |         |        |        |           |
| SOURCES (Use)                   |         |         |        |         |         |         |        |        |           |
| Proceeds from capital issue     | 71,100  |         |        |         |         |         |        |        | 71,100    |
| Sale of assets                  | 475     |         |        |         |         |         | 1,500  | 1,500  | 1,975     |
| Compensation for damaged assets | 475     |         |        |         |         |         |        |        | 475       |
| Operating surplus in            | 40,000  |         |        |         |         |         |        | 40,000 | 40,000    |
| Operating surplus out           | (2,000) |         |        |         |         |         |        |        | (2,000)   |
| Total other financing           |         |         |        |         |         |         |        |        |           |
| sources (used)                  |         |         |        |         |         |         |        |        |           |
|                                 | 20,450  | 20,450  | 20,450 | 20,450  | 20,450  | 20,450  | 20,450 | 20,450 | 20,450    |
| EXCESS DEFICITS OF              |         |         |        |         |         |         |        |        |           |
| REVENUES AND OTHER              |         |         |        |         |         |         |        |        |           |
| SOURCES OVER                    |         |         |        |         |         |         |        |        |           |
| EXPENDITURES AND                |         |         |        |         |         |         |        |        |           |
| OTHER USES                      |         |         |        |         |         |         |        |        |           |
| FUND BALANCES AT                |         |         |        |         |         |         |        |        |           |
| beginning of year               | 274,007 | 15,977  | 15,977 | 34,209  | 14,025  | 17,178  | 30,090 | 15,000 | 119,953   |
|                                 | 20,450  | 115,321 | 2,100  | 472,887 | 20,270  | 21,718  | 2,020  | 40,000 | 1,075,251 |
| FUND BALANCES AT                | 294,457 | 127,298 | 18,077 | 577,096 | 34,295  | 38,896  | 32,010 | 55,000 | 1,205,204 |
| END OF YEAR                     | 275,200 | 124,400 | 520    | 240,440 | 200,140 | 114,741 | 52,450 | 30,000 | 5,120,000 |

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

Combining Balance Sheet, December 31, 1998

|   | UNIT ORG<br>ROAD | PUBLIC<br>FACILITIES<br>MAINTENANCE | SOLID<br>WASTE  | SPECIAL<br>SERV<br>DIRECT | TOTAL            |
|---|------------------|-------------------------------------|-----------------|---------------------------|------------------|
| <b>ASSETS</b>   |                  |                                     |                 |                           |                  |
| Cash and cash equivalents                                     | \$74,058         | \$16,410                            | \$23,146        | \$23,192                  | \$146,806        |
| Receivables   |                  | 89,731                              |                 |                           | 89,731           |
| <b>TOTAL ASSETS</b>   | <u>\$74,058</u>  | <u>\$106,141</u>                    | <u>\$23,146</u> | <u>\$23,192</u>           | <u>\$246,538</u> |
| <b>LIABILITIES AND FUND EQUITY</b>                            |                  |                                     |                 |                           |                  |
| Liabilities - accounts payable                                | \$11,044         | \$9,857                             | \$23,228        | \$1,399                   | \$55,528         |
| Fund Equity - fund<br>balances - unreserved -<br>undesignated | <u>63,013</u>    | <u>96,284</u>                       | <u>0,051</u>    | <u>21,793</u>             | <u>190,011</u>   |
| <b>TOTAL LIABILITIES<br/>AND FUND<br/>EQUITY</b>              | <u>\$74,058</u>  | <u>\$106,141</u>                    | <u>\$23,146</u> | <u>\$23,192</u>           | <u>\$246,538</u> |

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

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

|   | GENERAL<br>FUND  | PUBLIC<br>UTILITIES<br>MAINTENANCE | SOLID<br>WASTE   | APPROPRIATE<br>SERVICES | TOTAL            |
|---|------------------|------------------------------------|------------------|-------------------------|------------------|
| <b>REVENUES</b>   |                  |                                    |                  |                         |                  |
| Taxes - All categories  |                  | \$81,008                           |                  |                         | \$81,008         |
| Intergovernmental revenues  |                  |                                    |                  |                         |                  |
| State funds:  |                  |                                    |                  |                         |                  |
| Per mile transportation funds   | \$196,831        |                                    |                  |                         | \$196,831        |
| State revenue sharing (SRS)   |                  | 10,980                             |                  |                         | 10,980           |
| Other state funds   | 182,271          | 5,710                              |                  |                         | 187,981          |
| Fees, charges and contributions for services  |                  |                                    |                  | \$15,213                | \$15,213         |
| Use of money and property   | 477              | 28,442                             | 832              | 388                     | 29,139           |
| Other revenue   | 1,353            |                                    |                  |                         | 1,353            |
| <b>Total revenues</b>   | <u>\$482,964</u> | <u>\$115,162</u>                   | <u>\$832</u>     | <u>\$15,601</u>         | <u>\$614,559</u> |
| <b>EXPENDITURES</b>   |                  |                                    |                  |                         |                  |
| Current   |                  |                                    |                  |                         |                  |
| Public works  | \$96,129         | \$68,984                           | \$33,304         | \$6,813                 | \$205,230        |
| Transportation  |                  | 11,332                             |                  |                         | 11,332           |
| Other services  | 25,685           |                                    |                  |                         | 25,685           |
| Capital outlay  | \$4,084          | 1,492                              |                  |                         | \$5,576          |
| <b>Total expenditures</b>   | <u>\$130,981</u> | <u>\$81,808</u>                    | <u>\$33,304</u>  | <u>\$6,813</u>          | <u>\$252,806</u> |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b>                                      | <u>(132,088)</u> | <u>\$33,354</u>                    | <u>\$50,484</u>  | <u>\$8,788</u>          | <u>(43,462)</u>  |
| <b>OTHER FINANCING SOURCES (Uses)</b>   |                  |                                    |                  |                         |                  |
| Sale of assets  | 1,598            |                                    | 2,745            |                         | 4,343            |
| Compensation for damaged assets   |                  | 17,117                             | 200,000          |                         | 217,117          |
| Operating transfers in  | 288,688          | 62,134                             |                  |                         | 350,822          |
| Operating transfers out   | <u>(254,145)</u> |                                    |                  |                         | <u>(254,145)</u> |
| <b>Total other financing sources</b>  | <u>\$36,041</u>  | <u>\$79,251</u>                    | <u>\$202,745</u> | <u>\$66,888</u>         | <u>\$384,925</u> |
| <b>EXCESS (Deficiency) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</b> | <u>\$4,126</u>   | <u>(48,454)</u>                    | <u>(82,221)</u>  | <u>\$7,668</u>          | <u>\$-82,881</u> |
| <b>FUND BALANCES AT<br/>BEGINNING OF YEAR</b>   | <u>\$6,889</u>   | <u>\$10,715</u>                    | <u>\$1,355</u>   | <u>\$1,735</u>          | <u>\$20,694</u>  |
| <b>FUND BALANCES AT END OF YEAR</b>   | <u>\$11,015</u>  | <u>\$32,261</u>                    | <u>\$1,355</u>   | <u>\$9,403</u>          | <u>\$57,034</u>  |

**RED RIVER PARISH POLICE JURY**  
Cochran, Louisiana  
**SPECIAL REVENUE - PUBLIC WORKS FUND**

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

|  | UNY-ORG<br>FUNDS   | PUBLIC<br>UTILITIES | SOLID<br>WASTE     | SPECIAL<br>REVENUE | TOTAL              |
|--|--------------------|---------------------|--------------------|--------------------|--------------------|
| <b>REVENUES</b>  |                    |                     |                    |                    |                    |
| Taxes - ad valorem   |                    | \$78,644            |                    |                    | \$78,644           |
| Intergovernmental revenues - state funds   |                    |                     |                    |                    |                    |
| Federal transportation funds   | \$176,573          |                     |                    |                    | \$176,573          |
| State revenue (floating debt)  |                    | 18,821              |                    |                    | 18,821             |
| Other state funds  | 73,987             |                     |                    |                    | 73,987             |
| Fees, charges, and commissions   |                    |                     |                    |                    |                    |
| For services   | 1,078              |                     |                    | \$23,978           | 25,056             |
| Use of money and property  | 1,000              | 33,334              | 546                | 342                | 35,144             |
| Other revenues   | 581                |                     |                    |                    | 581                |
| Total revenues   | <u>\$352,692</u>   | <u>\$121,781</u>    | <u>496</u>         | <u>\$24,312</u>    | <u>\$499,159</u>   |
| <b>EXPENDITURES</b>  |                    |                     |                    |                    |                    |
| Current  |                    |                     |                    |                    |                    |
| Public works   | \$55,540           | 196,627             | 241,889            | 13,319             | 1,006,995          |
| Transportation   |                    | 8,453               |                    |                    | 8,453              |
| Debt service   | 41,013             |                     |                    |                    | 41,013             |
| Capital outlay   | 111,450            | 1,588               |                    |                    | 113,038            |
| Total expenditures   | <u>\$208,003</u>   | <u>\$206,678</u>    | <u>\$241,889</u>   | <u>\$13,319</u>    | <u>\$1,171,811</u> |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                       |                    |                     |                    |                    |                    |
|  | <u>(\$141,311)</u> | <u>(\$84,897)</u>   | <u>(\$240,893)</u> | <u>\$8,893</u>     | <u>(\$368,808)</u> |
| <b>OTHER FINANCING SOURCES</b>   |                    |                     |                    |                    |                    |
| Proceeds from capital lease  | 71,180             |                     |                    |                    | 71,180             |
| Compensation for damaged assets  | 475                |                     |                    |                    | 475                |
| Operating transfers in   | \$45,000           | 48,000              | 298,000            |                    | 485,000            |
| Operating transfers out  |                    |                     |                    | (11,892)           | (11,892)           |
| Total other financing sources  | <u>\$161,655</u>   | <u>\$96,000</u>     | <u>\$298,000</u>   | <u>(\$11,892)</u>  | <u>\$543,763</u>   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES</b> |                    |                     |                    |                    |                    |
|  | <u>(\$16,656)</u>  | <u>(\$15,897)</u>   | <u>(\$40,893)</u>  | <u>\$3,001</u>     | <u>(\$14,897)</u>  |
| <b>FUND BALANCES AT<br/>BEGINNING OF YEAR</b>                                      |                    |                     |                    |                    |                    |
|  | <u>\$51,480</u>    | <u>\$65,410</u>     | <u>\$2,178</u>     | <u>\$,642</u>      | <u>\$120,710</u>   |
| <b>FUND BALANCES AT END OF YEAR</b>  |                    |                     |                    |                    |                    |
|  | <u>\$34,824</u>    | <u>\$49,513</u>     | <u>\$27,150</u>    | <u>\$14,643</u>    | <u>\$132,130</u>   |

**RED RIVER PARISH POLICE JURY**  
Cochitza, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
For the Two Years Ended December 31, 1998

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 34 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1253, the police jury has elected the monthly payment method of compensation. Jurors received \$600 per month through October 1997, then an increase to \$1,200 per month was approved for the remaining months.

NEW ORLEANS BARRED POLICE JURY  
 Gretna, Louisiana

Schedule of Compensation Paid Police Jurors  
 For the Two Years Ended December 31, 1998

Robert Beard  
 Jessie Davis  
 Mylvia Dupree  
 Ralph Hall  
 Herman Keith  
 Charles Kiser  
 Earl Wible, Jr.  
 Total

| <u>1998</u>      | <u>1997</u>     |
|------------------|-----------------|
| \$14,400         | \$9,600         |
| 14,400           | 9,600           |
| 14,400           | 8,400           |
| 14,400           | 8,400           |
| 14,400           | 8,400           |
| 14,400           | 8,400           |
| <u>\$100,800</u> | <u>\$58,800</u> |



**Independent Auditor's Report on Compliance with  
Laws, Regulations, Contracts, and Grants,  
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*; the Single Audit Act Amendments of 1996; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

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

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

**Compliance**

As part of obtaining reasonable assurance about whether the Red River Parish Police Jury's primary government 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 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 Red River Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a certain matter involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, would adversely affect the police jury's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 98-1.

VERNON R. COON  
MEMBER OF AMERICAN  
PUBLIC ACCOUNTANTS

MEMBER OF AMERICAN  
CERTIFIED PUBLIC  
ACCOUNTANTS

MEMBER LICENSED TO  
PRACTICE PUBLIC  
ACCOUNTING, MISSISSIPPI  
AND FINANCIAL REPORTING

110 WOODBRIDGE BLVD.,  
SUITE 2000A  
LAFAYETTE, LOUISIANA 70503  
PHONE 601-982-0122  
FAX 601-982-0122

RED RIVER PARISH POLICE JURY  
Cochran, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 1998

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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe item 9B-1 to be a material weakness.

This report is intended for the information of the members of the Red River Parish Police Jury, management of the police jury, federal auditing agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
April 30, 1999



**Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major Program  
and Internal Control Over Compliance**

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

**Compliance**

I have audited the compliance of the Red River Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the two years ended December 31, 1998. Red River 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 its major federal programs are the responsibility of the Red River Parish Police Jury's management. My responsibility is to express an opinion on the Red River Parish 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 State, Local Governments, and Non-Profit 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 Red River Parish Police Jury's compliance with these requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Red River Parish Police Jury's compliance with these requirements.

In my opinion, Red River Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the two years ended December 31, 1998. The results of my auditing procedures disclosed no instances of noncompliance with these requirements that are required to be reported in accordance with OMB Circular A-133.

VERNON COON, INC.  
MEMBER OF DELLOITTE  
PUBLIC ACCOUNTANTS

MEMBER OF DELLOITTE  
SERVICES PUBLIC  
ACCOUNTANTS

PROGRAMS SUBJECT TO  
COMPLIANCE  
ACCOUNTING, SYSTEMS  
AND FINANCIAL STATEMENTS

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**RED RIVER PARISH POLICE JURY**

Cochitons, Louisiana

**Independent Auditor's Report on Compliance**

With Requirements Applicable to Each Major  
Program and Internal Control Over Compliance, etc.  
December 31, 1998

**Internal Control Over Compliance:**

The management of the Red River Parish 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 Red River Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on its major federal programs in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended for the information of the members of the Red River Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



Wm Monroe, Louisiana

April 10, 1999

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

**Schedule of Findings and Questioned Costs**  
For the Two Years Ended December 31, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Red River Parish Police Jury.
2. One reportable condition relating to the audit of the financial statements is reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Red River Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the Red River Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Red River Parish Police Jury are reported.
7. The programs tested as major programs included:
  - A. United States Department of Agriculture - Food Stamp Program (CFDA 10.551)
  - B. United States Department of Housing and Urban Development - Community Development Block Grant - States Program (CFDA 14.228)
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Red River Parish Police Jury was not determined to be a low-risk auditee.

(Continued)

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

Schedule of Findings and Questioned Costs  
For the Two Years Ended December 31, 1998

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**98-1 Need to Reconcile Adjusted Bank Balances  
to Accounting Records**

**Findings:** During my exit interviews for the audits of the police jury for the two years ended December 31, 1993 and 1992, I discussed problems in cash reconciliations and made certain recommendations. In connection with my audit for the two years ended December 31, 1994, I issued a management letter addressing those same problems. During my audit for the two years ended December 31, 1996, I had a report finding addressing the same problems. A review during the current audit indicated that no effort was made to reconcile adjusted bank statement balances to the accounting records. Basic internal control procedures include the reconciliation of cash and equivalents to bank records. The adjusted bank balance for the police jury's master account reflected a balance of \$1,061,617, while the individual master account trial balance reflected a balance of \$1,055,095, or an unidentified difference of \$6,522. As indicated above, the bank accounts and police jury accounting records have not been properly reconciled in at least eight years.

**Recommendation:** The police jury should demand that bank accounts and records be correctly reconciled immediately. Further, any failure to reconcile bank accounts and records in the future should result in immediate action on the part of the police jury.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL  
AWARD PROGRAMS AUDIT**

None

(Continued)

**REGISTERED FOREIGN POLITICAL PARTY**  
**Caribbean, Louisiana**  
**Schedule of Expenditures of Federal Awards**  
**For the Two Years Ended June 30, 1998**

| FEDERAL GRANTOR/<br>PASS THROUGH GRANTOR NAME/<br>PROGRAM TITLE   | CFDA<br>NUMBER | PASS<br>THROUGH<br>GRANTOR'S<br>NUMBER | FEDERAL EXPENDITURES |                    |
|---|----------------|--|----------------------|--------------------|
|   |                |  | 1997                 | 1998               |
| <b>United States Department of Housing and Urban Development</b>  |                |  |                      |                    |
| Direct program - Lower-Income Housing Assistance Program  | 14.156         | LA-08-0-003<br>004 000                 | \$175,145            | \$116,000          |
| Passed through Office of the Director, Division of Administration -<br>Community Development Block Grant (State Program)    | 14.228         | 00-0001<br>00-000040                   | <u>300,000</u>       | <u>34,770</u>      |
| Total United States Department of Housing<br>and Urban Development  |                |  | <u>\$475,145</u>     | <u>\$150,770</u>   |
| <b>United States Department of Agriculture</b>  |                |  |                      |                    |
| Passed through Louisiana Department of Social Services  |                |  |                      |                    |
| Food Stamp Program  | 16.551         | 22-081-01                              |                      | \$ 1,378,570       |
| State Administrative Matching Grants for Food Stamp Program   | 16.561         | 22-081-01                              | <u>2,830</u>         | <u>22,000</u>      |
| Total United States Department of Agriculture   |                |  | <u>2,830</u>         | <u>1,380,570</u>   |
| <b>United States Department of Transportation</b>   |                |  |                      |                    |
| Passed through Louisiana Department of<br>Transportation and Development - Public<br>Transportation for New Urbanized Areas | 20.509         | LA-08-5014<br>LA-08-5015<br>LA-08-5016 |                      | 1,182              |
|   |                |  | <u>24,040</u>        | <u>42,560</u>      |
|   |                |  | <u>47,870</u>        | <u>43,742</u>      |
|   |                |  | <u>81,710</u>        | <u>86,742</u>      |
| Total Federal Financial Assistance  |                |  | <u>\$586,785</u>     | <u>\$1,611,024</u> |

Notes: The schedule of expenditures of federal awards was prepared on the modified accrual basis of accounting.  
 \* Value of food stamps issued for the year.



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

**Summary Schedule of Prior Year Audit Findings**  
**For the Two Years Ended December 31, 1998**

**96-1 Need to Secure Bank Deposits**

**Condition:** This was a finding regarding a failure to ensure that all bank deposits were fully secured by FDIC insurance or the pledge of bank owned securities. At December 31, 1998, the police jury's deposits were under secured by \$179,445.

**Recommendation:** The auditor recommended that the police jury monitor its deposits and require that banks provide FDIC insurance and pledged securities equal to one hundred percent of the amount on deposit at all times.

**Current Status:** The finding has been corrected. All police jury deposits are fully secured at December 31, 1998.

**96-2 Need to Comply with Local Government Budget Act**

**Condition:** This finding addressed a failure to adequately monitor budgets. Actual expenditures for one special revenue fund exceeded budgeted amounts by 10%.

**Recommendation:** The auditor recommended that the police jury comply with all requirements of the Local Government Budget Act.

**Current Status:** The finding has been corrected. Actual revenues and expenditures of all funds were within 5% of budgeted amounts for both 1997 and 1998.

**96-3 Need to Reconcile Cash to Bank Records**

**Condition:** This finding addressed a failure to properly reconcile cash accounts to bank balances for several years.

**Recommendation:** The auditor recommended that the treasurer reconcile all bank accounts monthly and time deposits as maturity.

**Current Status:** The finding has not been corrected and is repeated in the current audit report as finding 98-1



# RED RIVER PARISH

## Police Jury

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April 30, 1999

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PRESIDENT  
POLICE JURY BOARD  
District 1, Coushatta 71018

JERRY DAVIS  
VICE PRESIDENT  
POLICE JURY BOARD  
District 2, Coushatta 71018

WILLIAMSON  
POLICE JURY BOARD  
District 3, Coushatta 71018

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WYATT DAVIS  
POLICE JURY BOARD  
District 7, Coushatta 71018

Legislative Audit Advisory Council  
Daniel G. Kyle, Secretary  
P. O. Box 94387  
Baton Rouge, Louisiana 70804-9557

The following is the Red River Parish Police Jury's corrective action plan for the audit report issued by Vernon R. Coon, CPA, dated April 30, 1999, on the audit of the Police Jury for the two years ended December 31, 1998.

### 88-1 Need to Reconcile Adjusted Bank Balances to Accounting Records

The finding stated that the Police Jury's accounting records and bank balances have not been properly reconciled for at least eight years and that there was an unexplained difference between adjusted bank balances and accounting records of \$6,522 at December 31, 1998.

#### Planned Corrective Action

Many attempts have been made to reconcile the accounts of the Police Jury. We have a contract with Software & Services, who have been working along with our Treasurer to correct this matter, however, to no avail. Now, the Police Jury will correct this matter even if it requires changing our program and programmer, at whatever cost deems necessary by the Police Jury. Contacts have already been made with a new programmer to help us in this matter, and some progress has been made since this audit.

Respectfully,

RED RIVER PARISH POLICE JURY

Joaquin Davis  
Parish Manager