

**REPORT MADE IN PURSUANCE OF**  
**SECTION 1041(b), INTERNAL**  
**REVENUE CODE (ACT OF 1954) - AGENCY FUND**

**Comparative Schedule of Changes in Reported Balances**  
**for the Year Ended December 31, 1966**

	State Tax	Local Retail Tax	Regional District	Federal District	Deferred Compensation Plan	Total
<b>Reported Balance at Beginning of Year</b>	<u>3,002,004</u>	<u>1,111</u>	<u>988</u>	<u>1,470</u>	<u>1,656,282</u>	<u>5,041,855</u>
<b>ADDITIONS</b>						
State tax collection	51,075,445	454,758				51,530,203
Deferred and Terminal	575,411					575,411
Use of money and property	21,040	310				21,350
Other			56,388,324		110,000	56,498,324
Total additions	<u>52,671,906</u>	<u>455,068</u>	<u>56,388,324</u>	<u>988</u>	<u>110,000</u>	<u>109,505,686</u>
Total	55,673,812	456,179	57,376,652	1,468	160,282	113,511,993
<b>DEDUCTIONS</b>						
Salaries and related benefits	177,545		5,409,324			5,586,869
Operating expenses	306,140	7,708				313,848
Applied to taxing bodies						
and others	57,000,128	889,807			31,000	57,889,935
Total deductions	<u>57,983,813</u>	<u>897,515</u>	<u>5,409,324</u>	<u>988</u>	<u>31,000</u>	<u>64,322,640</u>
<b>Reported Balance at End of Year</b>	<u>1,689,999</u>	<u>1,661</u>	<u>577</u>	<u>1,470</u>	<u>1,625,282</u>	<u>3,319,089</u>

EMPLOYEES FEDERAL POLICE BUREAU  
 Schedule of Federal Financial Assistance  
 For the Year Ended December 31, 1990

FEDERAL AGENCY / PASS-THROUGH (NAME OF AGENCY) POLICIAN NAME	FY90 AMOUNT	ISSUES/ EMPLOYEES
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>		
Passed through Louisiana Department of Social Services: Food Stamp	10,000	220,000*
State Administrative Matching Grants, For Food Stamp Program	10,000	300,000*
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	10,000	300,000*
Total United States Department of Agriculture		820,000
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>		
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants - Small Cities Program	24,000	20,000
Passed through Louisiana Department of Social Services - Office of Community Services - Emergency Shelter Grants Program	24,000	20,000
Total United States Department of Housing and Urban Development		40,000
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>		
Passed through Louisiana (Fund 0100) on Law Enforcement - Juvenile Justice and Delinquency Prevention - Allocation to States	18,000	20,000
Passed through Louisiana Commission on Law Enforcement - Drug Control and System Improvement - Formula Grant	18,000	14,000
Passed through Louisiana Commission on Law Enforcement - Edward Bryson Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	18,000	2,000
Total United States Department of Justice		36,000
<b>UNITED STATES DEPARTMENT OF LABOR</b>		
Passed through Louisiana Department of Labor - Employment Service	17,000	800
Passed through Louisiana Department of Labor - Employment Training Assistance - Dislocated Workers	17,000	300,000*
Passed through Louisiana Department of Labor and the Louisiana Department of Education - Job Training Partnership Act	17,000	1,000,000*
Total United States Department of Labor		1,300,800

(Continued)

\* - major Federal Financial Assistance program.

**HEBBIE W. WAY**  
**CHIEF OF PUBLIC ACCOUNTS**  
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**Independent Auditor's Report on the Schedule  
of Federal Financial Assistance**

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury, as of and for the year ended December 31, 1986, and have issued my report thereon dated June 20, 1987. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall primary government financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

*Hebbie W. Way*

Hebbie W. Way  
Alexandria, Louisiana  
June 20, 1987

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128**

The following pages contain reports on the schedule of Federal financial activities, internal control structure, and compliance with laws and regulations required by OMB Circular A-128, Audits of State and Local Governments, the Single Audit Act of 1984, and the Louisiana Governmental Audit Guide, issued by the Secretary of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**BAKIDEN PARIKH POLICE JURY**  
Alexandria, Louisiana  
Compliance Report (Continued)

This report is intended for the information of the Rapides Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Herbie M. May*

Herbie M. May  
Alexandria, Louisiana  
June 26, 1997

BARBETS BARBERS POLICE JURY

8 ROBERTS ST., SUITE 11000

BARBERSHOP ROAD 1775 - SPECIAL REVENUE FUND - PUBLIC SAFETY FUND

Combining Balance Sheet, December 31, 1998

	2000 \$000	1999 \$000	1998 \$000	1997 \$000	1996 \$000	1995 \$000
	1775	1775	1775	1775	1775	1775
<b>ASSETS</b>						
Cash and cash equivalents	\$425,170	\$523,809	\$1,341,459	\$188,587	\$22,491	\$41,176
Receivables	547,366	576,787	644,344	575,912	642,439	665,154
Interfund receivables	140,000					
<b>TOTAL ASSETS</b>	<u>\$1,112,536</u>	<u>\$1,100,596</u>	<u>\$2,026,807</u>	<u>\$764,500</u>	<u>\$664,930</u>	<u>\$706,330</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities						
Accounts payable	100,000	16,000	\$4,411	\$15,296	\$79,622	\$1,100
Interfund payable		30,000	41,182	288	328	31,328
Total Liabilities	<u>100,000</u>	<u>46,000</u>	<u>45,593</u>	<u>15,584</u>	<u>80,950</u>	<u>32,428</u>
Fund Equity						
Fund balances - unreserved/						
non-restricted	1,012,536	1,054,596	1,981,214	748,916	583,980	673,902
Total Fund Equity	<u>1,012,536</u>	<u>1,054,596</u>	<u>1,981,214</u>	<u>748,916</u>	<u>583,980</u>	<u>673,902</u>
<b>TOTAL LIABILITIES AND</b>						
<b>FUND EQUITY</b>	<u>\$1,112,536</u>	<u>\$1,100,596</u>	<u>\$2,026,807</u>	<u>\$764,500</u>	<u>\$664,930</u>	<u>\$706,330</u>

**BUDGET MESSAGE FOR THE YEAR**  
**2024-2025, 1st Year**  
**COMMISSION: 1989 1990 - SPECIAL BONDING FUNDS**

**Combining Schedule of Revenues, Capital Assets, and Changes in Fund Balance**  
**for the Year Ended December 31, 2024**

	FUNDAL	TOTAL
	BUDGET	BUDGET
<b>REVENUES</b>		
<b>General</b>		
Int. on bonds		\$4,881,500
Sales and use		3,993,240
<b>Intergovernmental revenues</b>		
Federal funds	\$1,000,000	1,000,000
State funds	2,441	2,441,718
Local funds		13,680
<b>Fees, charges, and commissions</b>		
For services		931,540
Fees and royalties		611,000
<b>Use of assets and property</b>	1,000	894,330
<b>Miscellaneous</b>		31,000
Total revenues	<u>3,282,281</u>	<u>11,115,458</u>
<b>EXPENDITURES</b>		
<b>General</b>		
State government		1,424,714
Judicial		51,411
Education		443,244
Other general administration	17,258	4,608,919
Public safety	41,200	1,188,000
Public works	112,089	684,000
Health and welfare	71,470	388,411
Culture and recreation		388,411
Economic development and assistance	1,085,505	1,085,505
Special services		1,288,472
Total general services	<u>1,880,281</u>	<u>10,000,012</u>
<b>Capital (Capital assets) or purchased</b>	600	1,242,371
<b>Other financing sources (uses)</b>		
Special financing sources (uses)		1,242,371
Special transfers to	1,200	1,200
Special transfers from	25,750	21,279,271
Total other financing sources (uses)	<u>26,950</u>	<u>1,264,842</u>
<b>UNRESERVED (Unreserved) or RESERVED AND</b>	600	1,424,689
<b>UNRESERVED (Unreserved) or RESERVED AND</b>	600	1,279,261
<b>UNRESERVED (Unreserved) or</b>	600	10,280,802
<b>UNRESERVED (Unreserved) or</b>	600	10,280,802

**HEBBIE W. WAY**  
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**Independent Auditor's Report on Compliance With  
Laws and Regulations Based Solely on an Audit  
of the Primary Government Financial Statements**

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the (Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. 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.

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

**Other audit management letter --** the audit report for the year ended December 31, 1996, contained several immaterial instances of noncompliance with Louisiana law. These findings have been resolved by management.



**RAPODES PARISH POLICE JURY**  
Alexandria, Louisiana  
Internal Control Report (Continued)

In planning and performing my audit of the primary government financial statements of the Rapides Parish Police Jury, for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Rapides Parish Police Jury. This report is not intended to limit the distribution of this report, which is a matter of public record.

*Barbara W. May*  
Barbara W. May  
Alexandria, Louisiana  
June 20, 1997

**HERBIE W. WAY**  
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**Independent Auditor's Report on Internal Control  
Structure Based Solely on an Audit of the  
Primary Government Financial Statements**

**BOONES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 28, 1997.

I conducted my audit in accordance with generally accepted auditing standards and 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.

In planning and performing my audit of the primary government financial statements of the Rapides Parish Police Jury, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide assurance on the internal control structure.

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

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

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

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Year Ended December 31, 1996  
**SPECIAL REVENUE FUNDS (CONT'D)**

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

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

**COLISEUM OFFICE COMPLEX FUND** -- reactivated in 1990, it accounts for the operation and maintenance of the coliseum complex. Financing is provided by monthly rental payments from occupants of the various offices located in the coliseum complex. Funds are appropriated to the Rapides Parish Coliseum Commission for operation and maintenance of the complex.

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

**FEDERAL FUNDS**

**LOUISIANA JOB EMPLOYMENT TRAINING FUND (LJET)** -- accounts for the entitlement payments received from the United States Department of Agriculture (CFDA No. 30.041) through the Louisiana Department of Social Services. The funds are used to provide job search training, independent individual job contacts, and follow-up support service interviews for food stamp mandatory work registrants.

**JOB TRAINING PARTNERSHIP ACT FUNDS (JTPA)** -- accounts for grants from the United States Department of Labor (CFDA Nos. 17.300, 17.348, and 17.360) through the Louisiana Department of Labor and the Louisiana Department of Education. The JTPA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

**HAZARDOUS INVESTIGATION GRANT FUND** -- accounts for a grant from the Federal Emergency Management Agency (CFDA No. 80.5190) through the Louisiana Department of Military Affairs for the purpose of developing a Hazardous materials plan to reduce vulnerability to hazards in the parish.

**JUVENILE JUSTICE GRANT FUND** -- accounts for grants from the United States Department of Justice (CFDA No. 30.540) through the Louisiana Commission on Law Enforcement for the purpose of developing juvenile corrective programs that strengthen and maintain the family unit and increase the capacity of local government to conduct effective juvenile delinquency prevention programs. This program is comprised of the Juvenile FINE and State FINE Grant Funds of the police jury.

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year ended December 31, 1980

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$800 per month, while the president receives an additional \$180 per month for performing the additional duties of his office.

**WAPDEES PARISH POLICE JURY**

Alcibiennes, Louisiana

Federal Internal Control Report (Continued)

indications in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering Federal Financial Assistance programs in the following categories:

**General requirements:**

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Indirect cost allocation
- Drug-free Workplace Act
- Administrative requirements (Common Rule)

**Specific requirements:**

- Types of services allowed/allowed
- Eligibility
- Matching, level of effort, and/or cost-sharing
- Special reporting requirements
- Special tests and provisions

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1996, the police jury expended 86.60 per cent of its total Federal financial assistance under major Federal financial assistance programs.

I performed tests of controls, as required by IRS Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the police jury's major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures are less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

BAFARO TRADE TRUST, INC.  
 Alexandria, Louisiana  
 (INCORPORATED 1988) - 60267-1000

Compass Balance Sheet, December 31, 1988

	Notes Due	Total Notes Due	Regular Payroll	Federal Payroll	Deferred Compensation Plan	Total
1988 Note equivalents	307,733	308	318,314	500		319,314
Deposits with administrative institutions	378,478				308,397	378,478
TOTAL ASSETS	<u>686,211</u>	<u>308</u>	<u>318,314</u>	<u>500</u>	<u>308,397</u>	<u>\$1,021,112</u>
1988-1989						
1988-1989	38,300					38,300
Deferred compensation owed to payee					308,397	308,397
Interest payable			318,314			318,314
Due to Special Agents and others	378,478	308		500		381,286
TOTAL LIABILITIES	<u>378,478</u>	<u>308</u>	<u>318,314</u>	<u>500</u>	<u>308,397</u>	<u>\$1,021,112</u>

RAPIDES PARISH POLICE JURY  
MONROE, LOUISIANA  
FIDUCIARY FUND TYPE - AGENCY FUNDS

PRIMARY GOVERNMENT COMBINING SCHEDULE  
AS OF AND FOR THE YEAR ENDED December 31, 1996



NON-RES SCHEDULE GROSS	Total FARMHOUSE GROSS	1974
11,470	2,499	14,069,550 1,217 5,000
<u>11,470</u>	<u>2,499</u>	<u>15,282,000</u>
	2,499	11,000 14,000 117,000 21,470
11,470	<u>2,499</u>	<u>15,282,000</u>
1000	1000	100
		5,000 16,000
<u>1000</u>	<u>1000</u>	<u>1600</u>
1000	1000	1000
<u>1000</u>	<u>1000</u>	<u>1000</u>
<u>1000</u>	<u>1000</u>	<u>1000</u>

STATE CITIZENS FUND	MANUFACTURING	HEALTH CARE FUND	GENERAL REVENUE FUND	SERVICES & OTHER FUND	SALES TAX ON LIQUOR FUND	TRANSPORTATION FUND NO. 1000	DEVELOPMENT FUND NO. 1000	OTHER FUND
100,100	840,628	3,029,128		11,300,800				
							18,404	24,400
	124,323		15,415		300,100	100,000	117,315	29,719
1,327	15,110	27,000	27		100	100	100	75
	1,000	1,000	1,000					11
<u>101,427</u>	<u>855,738</u>	<u>3,056,128</u>	<u>16,442</u>	<u>11,300,800</u>	<u>300,200</u>	<u>100,100</u>	<u>117,415</u>	<u>29,791</u>
			5,417					22,504
11,004	27,000	12,000				11,004	4,500	
111,431	27,000	228,141					14,005	
					100,411			
<u>122,435</u>	<u>27,000</u>	<u>240,141</u>	<u>5,417</u>	<u>11,300,800</u>	<u>300,611</u>	<u>111,104</u>	<u>131,420</u>	<u>29,815</u>
8000	11,510	107,540	11,000	1,000,000	(20,240)	10,414	9,114	1,000
				11,301,000	10,000			
				11,301,000	10,000			
8000	11,110	107,540	11,000	8000	7,700	10,414	9,114	1,000
8000	121,114	258,238	1,718	8000	1,400	4,500	3,000	918
8000	800,000	1,000,000	20,000	8000	5,000	501,000	210,100	15,000

STATE OF NEW YORK  
 ACCOUNTS RECEIVABLE STATEMENT  
 GOVERNMENTAL, FUND TYPE - SPECIAL REVENUE FUNDS

Comparison Schedule of Receipts, Expenditures, and Changes in Fund Balances  
 for the Year Ended October 31, 2006

	FUND TYPE GOVERNMENTAL FUND	FUND TYPE SPECIAL REVENUE FUND	GOVERNMENTAL FUND	GOVERNMENTAL FUND	RECEIVABLE STATEMENT
<b>REVENUES</b>					
<b>Receipts:</b>					
All sources	\$2,138,000	\$1,241,181			\$339,181
Interest and fees	1,487,000				
<b>Intergovernmental revenues:</b>					
Federal funds	399,251				
State funds	2,201,750	500,179			1,407,181
Local funds			16,100		
<b>Fees, charges, and commissions</b>					
For services				549,831	
Fees and forfeitures			61,000		
Use of money and property	121,000	111,400	60	75,181	21,000
Miscellaneous	20,149	2,100	6,200	10,000	
<b>Total revenues</b>	<u>2,478,549</u>	<u>2,756,879</u>	<u>167,360</u>	<u>645,012</u>	<u>1,428,181</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General government:			1,700,000		
Support		2,777			2,777
Other general administration	21,400	150,000		4,100	2,500
Public works	201,118	2,701,170		129,500	
Health and welfare					
Culture and recreation					21,000
Capital development and maintenance					
Capital outlay					
Capital surplus					
<b>Total current items</b>	<u>2,223,526</u>	<u>2,854,047</u>	<u>1,700,000</u>	<u>153,600</u>	<u>24,277</u>
<b>TRANSFERS TO OTHER FUNDS</b>					
<b>TRANSFERS TO OTHER FUNDS</b>	140,000	500,000	500,000	116,500	11,500
<b>OTHER CHANGES IN RECEIVABLE STATEMENT</b>					
<b>OTHER CHANGES IN RECEIVABLE STATEMENT</b>	2,197,079	597,832			
Operating transfers to operating transferred out	(18,000)		597,832		
Total other financing resources (used)	<u>2,179,079</u>	<u>597,832</u>	<u>597,832</u>	<u>116,500</u>	<u>11,500</u>
<b>NET CHANGES IN RECEIVABLE STATEMENT</b>					
<b>NET CHANGES IN RECEIVABLE STATEMENT</b>	2,560,023	257,862	17,360	128,512	13,903
<b>NET RECEIVABLE STATEMENT AT YEAR END</b>					
<b>NET RECEIVABLE STATEMENT AT YEAR END</b>	2,560,023	2,499,017	38,000	776,500	1,444,181
<b>NET RECEIVABLE STATEMENT AT YEAR END</b>	16,987,876	70,241,181	25,100	1,663,172	16,987,876

DEBT SERVICE (USD)	DEBT TO GROSS (USD)	COST RECOVERED (USD)	UNRECOVERED DEBT SERVICE (USD)	COST RECOVERED PERCENTAGE (%)	COST RECOVERED AMOUNT (USD)	NET DEBT SERVICE (USD)	PERCENT RECOVERED (%)	PERCENT RECOVERED AMOUNT (USD)	PERCENT RECOVERED AMOUNT (USD)
101,188	101,188		101,188	0%	0	101,188	0%	0	0%
101,188	101,188		101,188	0%	0	101,188	0%	0	0%
<u>101,188</u>	<u>101,188</u>	<u>0</u>	<u>101,188</u>	<u>0%</u>	<u>0</u>	<u>101,188</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
101,188	101,188		101,188	0%	0	101,188	0%	0	0%
101,188	101,188		101,188	0%	0	101,188	0%	0	0%
<u>101,188</u>	<u>101,188</u>	<u>0</u>	<u>101,188</u>	<u>0%</u>	<u>0</u>	<u>101,188</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
101,188	101,188		101,188	0%	0	101,188	0%	0	0%
101,188	101,188		101,188	0%	0	101,188	0%	0	0%
<u>101,188</u>	<u>101,188</u>	<u>0</u>	<u>101,188</u>	<u>0%</u>	<u>0</u>	<u>101,188</u>	<u>0%</u>	<u>0</u>	<u>0%</u>

STATE OF MICHIGAN POLICE JURY  
 At Lansing, Michigan  
 2009-2010 Fiscal Year - 2010-2011 Budget

Continuing Balance Sheet, December 31, 2009

	1999-2000 1999	2000-2001 2000	2001-2002 2001	2002-2003 2002	2003-2004 2003	2004-2005 2004	2005-2006 2005
<b>ASSETS</b>							
Cash and cash equivalents	\$3,261,037	\$3,118,275	\$307	\$426,147	\$799	\$27,469	\$27,469
Investments	7,835,447	8,278,388	14,585	14,587			247,425
Intergovernmental receivables	300,000	715					
Other assets			98,400				
<b>TOTAL ASSETS</b>	<u>\$11,396,484</u>	<u>\$11,397,358</u>	<u>\$310,292</u>	<u>\$440,734</u>	<u>\$799</u>	<u>\$27,469</u>	<u>\$277,894</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	3111,488	3146,184	344,736	38,547	567	575,501	575,501
Due to taxing bodies and others						80	247,425
Intergovernmental	301,215	3,589					260
Other payables		1,800					
Deferred revenues							
<b>Total Liabilities</b>	<u>\$3,912,703</u>	<u>\$3,151,562</u>	<u>\$344,736</u>	<u>\$38,547</u>	<u>\$567</u>	<u>\$655,501</u>	<u>\$822,986</u>
<b>Fund Equities</b>							
Fund balances (deficit)	8,483,781	8,245,794	0,000	402,187	232	211,968	211,968
Unassigned fund equities	2,913,781	2,913,781	0,000	402,187	232	211,968	211,968
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$11,396,484</u>	<u>\$11,397,358</u>	<u>\$344,736</u>	<u>\$440,734</u>	<u>\$799</u>	<u>\$867,469</u>	<u>\$834,954</u>

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

PRIMARY GOVERNMENT COMBINING SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

**RAPIDS PARISH POLICE JURY**  
Alexandria, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
For the Year Ended December 31, 1996  
**SPECIAL REVENUE FUNDS (CDR "R")**

**DRUG CONTROL AND SYSTEM IMPROVEMENT GRANT FUND** -- accounts for a grant from the United States Department of Justice (DJA No. 18.61R) through the Louisiana Commission on Law Enforcement which is intended to assist in the reduction and prevention of illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system. This program is comprised of the Intensive Juvenile Grant Fund of the police jury.

**SOLID WASTE MANAGEMENT ASSISTANCE FUND** -- accounts for a grant from the United States Environmental Protection Agency (EPA No. 68.808) through the Louisiana Department of Natural Resources for the purpose of promoting the use of integrated solid waste management systems to solve solid waste generation and management problems at the local level. This program is comprised of the Rapids Recycles and the Composting Grant Funds of the police jury.

**EMERGENCY CRIMELISSO INHIBIT GRANT FUND** -- accounts for a grant from the Department of Housing and Urban Development (CDEA No. 14.231) through the Louisiana Department of Social Services whose objective is to provide for housing prevention activities for needy families.

**LAW ENFORCEMENT GRANT FUND** -- accounts for a grant from the United States Department of Justice (DJA No. 18.688) through the Louisiana Commission on Law Enforcement to provide leadership and direction in controlling the use and availability of illegal drugs and to improve the functioning of the criminal justice system against an violent and serious offenders. This program is comprised of the Law Enforcement and the Church Arisen Grant Funds of the police jury.

REPORT MADE PURSUANT TO  
 Schedule of Compensation Paid Police Officers  
 for the Year Ended December 31, 1966

Harold E. Bergard	\$5,000
Richard W. Billings	10,000
Stephen S. Burdette	5,000
Joseph J. Fisher	5,000
Byron K. Landon	5,000
Garvin Morris	5,000
Richard L. Mumfry	5,000
Scott Perry, Jr.	5,000
Donald W. Williams	<u>5,000</u>
<b>Totals</b>	<u>\$67,000</u>



BARRIS WATER BOARD, 1995  
 11000th Street  
 Baton Rouge, Louisiana 70803  
 (504) 383-1100 FAX (504) 383-1101

Operating Balance Sheet, December 31, 1995

	1995 DOLLARS AS PRESENTED	1994 DOLLARS AS PRESENTED	1995 DOLLARS AS PRESENTED	1994 DOLLARS AS PRESENTED	1995 DOLLARS AS PRESENTED	1994 DOLLARS AS PRESENTED
<b>ASSETS</b>						
Cash and cash equivalents	\$79,263	\$2,940	\$1,100	\$10,000	\$6,231	\$0
Accounts receivable	10,246	42,983		8,100		17,777
Inventory		309				
Other		12,783				
<b>TOTAL ASSETS</b>	<u>\$89,509</u>	<u>\$58,915</u>	<u>\$1,100</u>	<u>\$18,100</u>	<u>\$6,231</u>	<u>\$17,777</u>
<b>LIABILITIES AND EQUITY</b>						
Accounts payable	\$3,070	\$44,000				\$17,777
Deferred revenue	26,279			\$3,750	\$6,231	
Retained earnings	6,000		\$1,100			0
Total Liabilities	<u>\$35,349</u>	<u>\$44,000</u>	<u>\$1,100</u>	<u>\$3,750</u>	<u>\$6,231</u>	<u>\$17,777</u>
Fund Equity - fund balance - undesignated	<u>54,160</u>	<u>14,915</u>	<u>0</u>	<u>14,350</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>\$89,509</u>	<u>\$58,915</u>	<u>\$1,100</u>	<u>\$18,100</u>	<u>\$6,231</u>	<u>\$17,777</u>

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended December 31, 1995

**DEBT SERVICE FUNDS**

**SALES TAX AND BOND SINKING FUND**--accumulates funds for the payment of the January 3, 1990, and the July 1, 1994 bond issues, totaling \$530,000 and \$1,080,000, respectively. The 1991 bonds were issued to provide funds for the construction of a new building for the Rapides Parish Sales and Use Tax Department and the 1994 bonds were issued to provide funds for courthouse improvements.

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

ORFIDES PARISH POLICE JURY  
ALEXANDRIA, LOUISIANA  
GOVERNMENTAL FUND TYPE - BEST SERVICE FUNDS  
PRIMARY GOVERNMENT COMBINING SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

STATE OF MICHIGAN  
 DEPARTMENT OF TREASURY  
 GOVERNMENT FUND TYPE - 0001 000001 0,000

Continuing Balance Sheet, 00000001 01, 1995

	STATE TAX & BOND ISSUING FUND	STATE TAX REFUND FUND	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	<u>100,000</u>	<u>200,000</u>	<u>300,000</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities	<u>000</u>	<u>000</u>	<u>000</u>
Fund Equity	<u>100,000</u>	<u>200,000</u>	<u>300,000</u>
Fund balances - reserved for debt service	<u>100,000</u>	<u>200,000</u>	<u>300,000</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>100,000</u>	<u>200,000</u>	<u>300,000</u>

**REPUBLIC SERVICE FUND - JBT**  
 000000104, 10000000  
 000000000000 FUND TYPE - JBT SERVICE FUND

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

	SALES TAX FUND	GROSS TAX REVENUE FUND	TOTAL
<b>REVENUES</b>			
Fee of money - interest earnings	10,000	0,000	10,000
<b>EXPENSES</b>			
POST SERVICE	10,000	0,000	10,000
<b>(REVENUE) (EXPENSE) OR CHANGE IN OTHER FUND BALANCE</b>	(0,000)	0,000	(0,000)
<b>OTHER FINANCING SOURCE (USES)</b>			
Operating Grant from JBT	100,000	0,000	100,000
<b>TRANS. IN, REVENUES AND OTHER SOURCES FROM INTERFUND</b>	0,000	0,000	0,000
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	20,000	100,000	120,000
<b>FUND BALANCE AT END OF YEAR</b>	20,000	100,000	120,000

**IMPASSE PARISH POLICE DEPT**  
Alexandria, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Year Ended December 31, 1990

**GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS**

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

**SALES TAX CONSTRUCTION FUND** -- accounts for the proceeds from the issuance of \$1,080,000 of Public Improvement Bond Series 57-4, dated July 1988. The net proceeds (\$812,755) of the bond issue are to be used to repair the roof of the parish courthouse.

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

RAPIDES PARISH POLICE JURY  
ALEXANDRIA, LOUISIANA  
GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS  
PRIMARY GOVERNMENT COMBINING SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

WISCONSIN PARKS AND RECREATION  
 MAINTENANCE, LEISURE AND  
 RECREATION FUND - CAPITAL PROJECTS FUND

Financial Balance Sheet, December 31, 1988

	CAPITAL IMPROVEMENT FUND	SALES TAX CONSTRUCTION FUND	BLOCK GRANT - POLARIS CLEAR BARS OR BAY PROJECT FUND	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents		\$18,000		\$18,000
Receivables	\$32,181		\$1,411	\$33,592
<b>TOTAL ASSETS</b>	<u>\$32,181</u>	<u>\$18,000</u>	<u>\$1,411</u>	<u>\$51,592</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable			\$1,411	\$1,411
Deferred payments	\$31,770	\$690	\$0	\$32,460
<b>Total Liabilities</b>	<u>\$31,770</u>	<u>\$690</u>	<u>\$1,411</u>	<u>\$33,871</u>
Fund Equity:				
Fund balance:		\$18,000		\$18,000
Reserve for unexpended contracts	\$1,411			\$1,411
Reserve - unexpended	\$0	\$0		\$0
<b>Total Fund Equity</b>	<u>\$1,411</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,411</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$33,181</u>	<u>\$18,000</u>	<u>\$1,411</u>	<u>\$52,592</u>



**FEDDIE W. WAY**  
**CREDIT PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
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**Independent Auditor's Report on Compliance  
with Specific Requirements Applicable to Major  
Federal Financial Assistance Program Transactions**

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

In connection with my audit of the primary government financial statements of the Rapides Parish Police Jury, and with my consideration of the internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular (OMB) A-128, *Audit of State and Local Governments*, I selected certain transactions applicable to certain major federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing services allowed or prohibited that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the police jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with those requirements.

**Prior audit finding** -- My audit report for the year ended December 31, 1995, contained an immaterial instance of noncompliance relating to the operations of the Sport Fish Restoration Program (EPA No. 25.586). This finding has been resolved by management.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Feddie W. Way*

Feddie W. Way  
Alexandria, Louisiana  
June 20, 1997

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
338/442-7565  
Fax: 338/442-8495

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

**RAPIDES PARISH POLICE JURY**  
Bossieria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury, primary government, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 28, 1997.

I have also audited the Rapides Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed, eligibility, reporting, and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1996. Management of the police jury is responsible for compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-129, Office of State and Local Governments. These standards and OMB Circular A-129 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about police jury's compliance with these requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the police jury complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, reporting, and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1996.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 28, 1997

BAKERSFIELD POLICE JURY  
 Schedule of Federal Financial Assistance  
 for the Year Ended December 31, 1966

FEDERAL GRANTOR'S NAME-PROGRAM GRANTED NAME PROGRAM NAME	CFDA NUMBER	1966 EXPENDITURE
<b>UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b>		
Referred through Louisiana Department of Natural Resources - State Waste Management Assistance	66-808	<u>127,000</u>
<b>DEPARTMENT OF JUSTICE</b>		
Referred through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	61-583	24,600
Referred through Louisiana Department of Military Affairs - Board of Military Assistance	61-508	4,000
Total Federal Emergency Management Agency		<u>28,600</u>
<b>UNITED STATES DEPARTMENT OF THE INTERIOR</b>		
Referred through Louisiana Department of Wildlife and Fisheries - State Fish Conservation	15-488	6,400
Referred through Louisiana Department of the Treasury - Payments in-lieu-of taxes	NONE	10,000
Total United States Department of the Interior		<u>16,400</u>
Total Income/Expenditures		<u>148,000</u>

(Continued)

\* - major federal financial assistance program

2008 (1) (2) Col. 1 or 2 (dollar)	1997 (original issue) (dollar)	1997 (dollar)
10,000	111,110	110,000 10,700 100
<u>10,000</u>	<u>111,110</u>	<u>120,800</u>
10,000		100,000 10,700 100
<u>10,000</u>	<u>111,110</u>	<u>110,800</u>
1000	1000	1000
<u>10,000</u>	<u>111,110</u>	<u>120,800</u>

**HEDDIE W. WAY**  
**GEORGE PETER AUGUSTINE**

55 Terra Ridge  
Alexandria, LA 71303  
336/940-7568  
Fax: 336/442-6496

**Independent Auditor's Report on the Internal Control Structure Based  
Safely on an Audit of the Primary Government Financial Statements  
and the Additional Requirements Required by OMB Circular A-128**

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 20, 1997. I have also audited the Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 20, 1997.

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

In planning and performing my audit for the year ended December 31, 1996, I considered the police jury's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the police jury's primary government financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the primary government financial statements in a separate report dated June 20, 1997.

The management of the police jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, and that Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent

2008	2008	2008	2008	2008	2008	
00000001	00000017	00000010	00000001	00000001	00000017	
000_1	000_2	000_3	000_00	000_11	000_11	0000
1000_000	100_000	100_000	100_000	100_000	100_000	10,000,000
10,000	10,000	10,000	1,000	1,000	1,000	100,000
10,000	1,111	1,100	1,000	1,000	1,100	100,000
<u>100,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>100,000</u>	<u>10,000</u>	<u>1,000,000</u>
1,000	1,100	1,000	1,000	1,000	1,100	1,000
100,000	10,000	10,000	10,000	10,000	10,000	100,000
100,000	10,000	10,000	10,000	10,000	10,000	100,000
<u>100,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>100,000</u>
100,000	1,000	1,000	10,000	10,000	1,000	100,000
100,000	1,000	1,000	10,000	10,000	1,000	100,000
10,000	10,000	1,000	10,000	10,000	1,000	100,000
100,000	10,000	10,000	10,000	10,000	10,000	100,000
<u>100,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>100,000</u>

WAP001 PARISH POLICE, JURY

Acadiana, Louisiana

GOVERNMENTAL FUND TYPE - POLICE SERVICE FUNDS - FIRE PROTECTION DISTRICT

Comparing Monthly Budgets, Expenditures, and Changes in Fund Balances  
for the Year Ended December 31, 2008

	FY08 06/01/07-05/31/08	FY08 06/01/08-05/31/09	FY08 06/01/07-05/31/08	FY08 06/01/07-05/31/08	FY08 06/01/07-05/31/08
	\$0, 0	\$0, 0	\$0, 0	\$0, 0	\$0, 0
<b>REVENUES</b>					
1440 - ad valorem					
Intergovernmental revenues	11,896,876	230,404	1197,000	\$155,480	237,000
Federal Funds					
State Funds	118,367	26,941	16,346	17,875	29,341
1441, charges, and commissions for services					
Use of assets and property	137,680	17,686	5,700	5,390	7,457
Miscellaneous	1,000			1,000	
Total revenues	<u>12,133,903</u>	<u>275,031</u>	<u>1219,046</u>	<u>179,745</u>	<u>273,800</u>
<b>EXPENDITURES</b>					
Current:					
General government - Other general		506		5,895	
Administration	87,645	11,616	14,748	6,875	6,774
Public safety	1,157,208	117,116	172,548	89,562	16,001
Police services			12,117	28,938	37,511
Total expenditures	<u>1,244,853</u>	<u>129,238</u>	<u>199,413</u>	<u>120,270</u>	<u>59,286</u>
<b>NET CHANGES IN FUND BALANCES (DEFICIT/SURPLUS)</b>	<u>988,550</u>	<u>145,793</u>	<u>1019,633</u>	<u>59,475</u>	<u>214,514</u>
<b>OTHER FINANCING SOURCES</b>					
Sale of assets					
Increase in general long-term debt					
Total Other Financing Sources	<u>000</u>	<u>000</u>	<u>000</u>	<u>000</u>	<u>0 00</u>
<b>NET CHANGES IN FUND BALANCES AND OTHER SOURCES AND DEFICITS</b>	<u>988,550</u>	<u>145,793</u>	<u>1019,633</u>	<u>59,475</u>	<u>214,514</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,000,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>2,988,550</u>	<u>345,793</u>	<u>1,219,633</u>	<u>259,475</u>	<u>414,514</u>

F 2011 02/28/2011 MO, 3	F 2011 02/28/2011 MO, 12	F 2010 02/28/2011 MO, 11	F 2010 02/28/2011 MO, 14	2010
558,384 45,295	555,915 44,148	529,705 152,388	437,411 21,444	\$1,110,251 1,236,862 116
<u>510,081</u>	<u>511,767</u>	<u>377,317</u>	<u>21,202</u>	<u>\$1,303,216</u>
11,337 26	17,080 14	113,838 103	31,083 21	141,344 2,698 1,000
<u>1,194</u>	<u>1,186</u>	<u>113,941</u>	<u>1,223</u>	<u>145,044</u>
<u>111,887</u>	<u>112,881</u>	<u>113,421</u>	<u>2,226</u>	<u>1,251,871</u>
<u>112,881</u>	<u>113,881</u>	<u>113,524</u>	<u>2,226</u>	<u>1,253,916</u>



WALTON INVESTMENT FUNDS, 1997

Memorandum, 12/31/97

UNAUDITED FUND STATEMENTS - SOCIAL SERVICE FUND - FUND PROTECTION BENEFITS

Continuing Balance Sheet, December 31, 1997

	FUND	FUND	FUND	FUND	FUND	FUND	TOTAL
	001	002	003	004	005	006	007
	001	002	003	004	005	006	007
<b>ASSETS</b>							
Cash and Cash Equivalents	\$1,262,294	\$295,117	\$1,000,000	\$491,000	\$211,750	\$208,001	\$11,000
Receivables	5,797,964	244,777	483,004	323,494	114,167	504,243	16,000
Other Assets							0
<b>TOTAL ASSETS</b>	<b>\$7,060,258</b>	<b>\$539,894</b>	<b>\$1,483,004</b>	<b>\$814,494</b>	<b>\$325,917</b>	<b>\$712,244</b>	<b>\$17,000</b>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities							
Accounts Payable	\$64,284	\$18,078	\$11,000	\$5,000	\$5,000	\$18,000	\$0
Interfund Payable	1,111	767	311	11		111	0
Other Liabilities							
<b>Total Liabilities</b>	<b>\$65,395</b>	<b>\$18,845</b>	<b>\$11,311</b>	<b>\$5,011</b>	<b>\$5,000</b>	<b>\$18,111</b>	<b>\$0</b>
Fund Equity							
Fund for Social - Unrestricted	\$7,000,000	\$520,000	\$1,470,000	\$809,000	\$320,000	\$700,000	\$17,000
Other Fund Equity							
<b>TOTAL LIABILITIES</b>	<b>\$65,395</b>	<b>\$18,845</b>	<b>\$11,311</b>	<b>\$5,011</b>	<b>\$5,000</b>	<b>\$18,111</b>	<b>\$0</b>
<b>And Fund Equity</b>	<b>\$7,060,258</b>	<b>\$539,894</b>	<b>\$1,483,004</b>	<b>\$814,494</b>	<b>\$325,917</b>	<b>\$712,244</b>	<b>\$17,000</b>

2009	2008	2007	2006	2005	
STATE	STATE	STATE	STATE	STATE	
07	08	09	10	11	
100,000	114,710	177,500	160,777	101,400	17,100,000
					1,807,000
17,351	4,543	5,252	51,630	10,111	100,000
3,000	1,000	2,500	11,000	11,000	100,000
110,000	120,000	185,000	223,000	223,000	3,000,000
					100,000
3,000	1,000	2,000	1,000	4,000	75,000
25,000	47,000	5,000	20,000	4,000	100,000
30,000	50,000	7,000	20,000	10,000	1,000,000
110,000	117,000	14,000	40,000	20,000	3,000,000
(3,000)	10,000	10,000	10,000	1,000	100,000
		10,000	10,000		1,000,000
1000	1000	100,000	100,000	1000	1,000,000
(3,000)	10,000	100,000	100,000	1,000	1,000,000
111,000	121,121	190,000	230,000	230,000	3,000,000
110,000	121,121	190,000	230,000	230,000	10,000,000

STATE'S FUND FISCAL YEAR 2007

Approved by the Board

GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUND - PUBLIC WORKS FUND

(Including Schedule of Revenues, Appropriations, and Changes in Fund Balances for the Year Ended December 31, 2006)

	2006 AND 2005 FUNDS	2006 REVENUE FUNDS	2005 REVENUE FUNDS	2006 EXPENSE FUNDS	2005 EXPENSE FUNDS	2006 CHANGE IN FUNDS
<b>REVENUES</b>						
<b>Transfers:</b>						
Ad valorem		\$154,480	\$270,786	\$411,548	\$499,377	\$368,173
Sales and use	\$1,007,686					
Intergovernmental (Federal):						
Federal Grants	370,070					
State Funds	1,000,000	21,478	68,875	67,458	18,964	97,985
Use of money and property	15,000	15,798	5,755	35,411	6,885	5,275
Miscellaneous	48,134	7,488				
Total revenues	\$2,488,370	\$207,246	\$345,914	\$486,417	\$525,231	\$268,173
<b>EXPENSES</b>						
<b>Current:</b>						
General government:						
Electricity	176,885	6,678	5,118	3,995	2,937	1,788
Other general administration	5,114,688	176,717	7,585	15,112	6,588	6,125
Public works	1,114,688	176,717	88,675	917,448	781,383	381,173
Debt service	84,000		84,000	84,000	84,000	84,000
Total expenditures	\$7,379,261	\$360,112	\$101,378	\$1,120,553	\$974,908	\$268,173
<b>TRANSFERS TO/RECEIVED FROM OTHER FUNDS</b>	118,000	(78,766)	54,768	(124,908)	(78,567)	38,173
<b>OTHER FINANCING AND SOURCE FUNDS</b>						
(Increase in general long-term debt)	165,175		1,368,888			
Operating transfers out	(125,000)					
Total other financing	\$30,175	\$688	\$1,368,888	\$688	\$688	\$675
<b>TRANSFERS TO/RECEIVED FROM OTHER FUNDS AND OTHER FINANCING AND SOURCE FUNDS</b>	468,175	(78,766)	1,368,768	(124,908)	(78,567)	38,173
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	\$20,117	\$18,560	\$18,891	\$11,686	\$28,838	\$17,970
<b>FUND BALANCE AT END OF YEAR</b>	\$11,188,692	\$188,082	\$2,595,117	\$1,597,222	\$179,753	\$188,143

2008 03/31/08 (\$)	2008 03/31/08 (\$)	2008 03/31/08 (\$)	2008 03/31/08 (\$)	2008 03/31/08 (\$)	2008
123,000	120,120	120,120	120,000	120,120	12,120,000
67,000	117,600	118,600	99,000	119,120	1,800,000
<u>1,110,000</u>	<u>1,107,800</u>	<u>1,100,100</u>	<u>1,020,000</u>	<u>1,139,200</u>	<u>15,120,000</u>
10,000	10,100	10,100	10,000	10,100	111,000
<u>1,120,000</u>	<u>1,117,900</u>	<u>1,110,200</u>	<u>1,030,000</u>	<u>1,149,300</u>	<u>15,231,000</u>
<u>1,110,000</u>	<u>1,107,800</u>	<u>1,100,100</u>	<u>1,020,000</u>	<u>1,139,200</u>	<u>15,120,000</u>

**FERRIE W. WAY**  
**CREDIT FIDUCIARY ACCOUNTANT**

46 Terra Avenue  
Alexandria, LA 71303  
518/442-7568  
Fax: 505/442-9465

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

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the primary government financial statements of the Rapides Parish Police Jury, primary government, as of and for the year ended December 31, 1998, and have issued my report thereon dated June 20, 1999.

I have applied procedures to test the Rapides Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, the major programs of which are identified in the schedule of federal financial assistance, for the year ended December 31, 1998, applicable to the entity's federal financial assistance programs: political activity, civil rights, cash management, federal financial reports, indirect cost allocation plans, drug-free workplace Act, and administrative requirements.

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

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

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Ferrie W. Way*

Herbie B. Way  
Alexandria, Louisiana  
June 20, 1999

**BAFORS PARISH POLICE JURY**  
Alexandria, Louisiana  
Federal Internal Control Report (Continued)

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Herbie W. May*

Herbie W. May  
Alexandria, Louisiana  
June 20, 1987

**WAFDOL COUNTY POLICE DEPT**  
**STATEMENT OF FINANCIAL**  
**GOVERNMENTAL FUND TYPE - CAPITAL PROJECT FUND**

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2000

	CAPITAL IMPROVEMENT FUND	SALLES TAX CONTRIBUTION FUND	BANK INTEREST - POLICE/ OTHER POLICE FUND	TOTAL
<b>REVENUES</b>				
<b>Operating Revenues:</b>				
Police's Share	\$0,000		\$0,000	\$0,000
State Grants	00,000			00,000
Use of money and property	0,000	0,000		0,000
Total Revenues	<u>100,000</u>	<u>0,000</u>	<u>0,000</u>	<u>100,000</u>
<b>EXPENDITURES</b>				
<b>Capital:</b>				
Public works	00,000			00,000
Capital outlay		00,000	0,000	00,000
Total Expenditures	<u>100,000</u>	<u>0,000</u>	<u>0,000</u>	<u>100,000</u>
<b>TRANSFERS FROM OTHER FUNDS</b>				
<b>TRANSFERS FROM OTHER FUNDS</b>	0,000	00,000	000	00,000
<b>GRANT FINANCING SOURCE FUNDS</b>				
Special reg. Licenses fee	000	000	000	000
<b>TRANSFERS TO OTHER FUNDS AND OTHER FUNDS AND INTERESTS</b>				
0,000	00,000	000	00,000	
<b>TRANSFERS TO OTHER FUNDS</b>	<u>0,000</u>	<u>00,000</u>	<u>000</u>	<u>00,000</u>
<b>TRANSFERS TO OTHER FUNDS</b>	<u>0,000</u>	<u>00,000</u>	<u>000</u>	<u>00,000</u>

REPORT OF THE COMPTROLLER  
 OF THE STATE OF CALIFORNIA  
 GOVERNMENTAL FUND TYPE - SPECIAL SERVICES FUND - 1986-87

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 1986

	1986 BUDGET JOB \$000,000 (X) 1986 BUDGET	JOB THE BUDGET FOR DEPARTMENT OF ACI	ACTUALS BY STATE FUND (2086)	2086 BILLS APPROVED (2086)	2086 COMB BUD AND STATE OF REVENUES BY FUND	2086 BILLS APPROVED BY STATE SENATE
<b>REVENUES</b>						
<b>Extrajudicial revenues:</b>						
Federal funds	\$10,500	\$1,000,000	\$400	\$2,000	\$1,000	\$10,500
Local funds					2,000	
Use of money - interest earnings	1,000			1,000		
Total revenues	<u>\$12,000</u>	<u>\$1,000,000</u>	<u>\$400</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$10,500</u>
<b>EXPENDITURES</b>						
<b>General government - other general administration</b>						
Public safety	10,000		400	10,000	10,000	10,000
Public works						
Health and welfare						
Economic development and assistance	20,000	1,000,000	400	20,000	20,000	20,000
Total expenditures	<u>\$30,000</u>	<u>\$1,000,000</u>	<u>\$400</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
	000	0,000	000	1,000	1,000	000
<b>OTHER FINANCIAL SOURCES (DEBITS)</b>						
General and Special Tax				1,000	1,000	
Operating transfers out		0,000				
Total other financing sources (debits)	<u>000</u>	<u>0,000</u>	<u>000</u>	<u>1,000</u>	<u>1,000</u>	<u>000</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEBITS</b>						
	000	000	000	000	000	000
<b>1986 BALANCE AT BEGINNING OF YEAR</b>						
	000	000	000	000	000	000
<b>1986 BALANCE AT END OF YEAR</b>						
	<u>000</u>	<u>000</u>	<u>000</u>	<u>000</u>	<u>000</u>	<u>000</u>



**WYOMING PUBLIC POLICE JURY**  
 Wyoming, Up to 1994  
 STATEMENTS OF REVENUE AND CAPITAL PROJECTS FUNDS

(Detailed Statements of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (Both Basis and Actual)  
 for the Year Ended December 31, 1995)

	BUDGET BASIS FUNDS			ACTUAL BASIS FUNDS		
	BUDGET	ACTUAL	DIFFERENCE (FAVORABLE/UNFAVORABLE)	BUDGET	ACTUAL	DIFFERENCE (FAVORABLE/UNFAVORABLE)
<b>REVENUES</b>						
Intergovernmental revenues:						
Federal funds				106,000	106,000	141,000
State funds				100,000	100,000	0
Use of money and property	10,000	10,000	0	0	0	0
Miscellaneous				0	0	0
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>206,000</u>	<u>206,000</u>	<u>141,000</u>
<b>EXPENSES</b>						
Capital projects:						
Special government:						
Public works				100,000	100,000	0
Other general administration				0	0	0
River/landuse	100,000	100,000	0	100,000	100,000	0
Other services	100,000	100,000	0	100,000	100,000	0
Capital outlay				0	0	0
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
<b>CHANGE IN FUND BALANCE OF RESERVE FOR CAPITAL PROJECTS</b>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<b>CHANGE IN FUND BALANCE OF RESERVE FOR CAPITAL PROJECTS</b>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<b>CHANGE IN FUND BALANCE OF RESERVE FOR CAPITAL PROJECTS</b>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<b>CHANGE IN FUND BALANCE OF RESERVE FOR CAPITAL PROJECTS</b>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<b>CHANGE IN FUND BALANCE OF RESERVE FOR CAPITAL PROJECTS</b>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<b>CHANGE IN FUND BALANCE OF RESERVE FOR CAPITAL PROJECTS</b>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>

The accompanying notes are an integral part of this statement.

## **RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

### **6. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Rapides Parish Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The police jury recognizes the cost of providing these benefits (police jury's portion of premiums) as an expenditure when paid during the year, which was approximately \$734,126. The police jury's cost of providing retiree health care benefits (police jury's portion of premiums) totaled \$81,115 for the 48 retirees.

### **7. DEFERRED COMPENSATION PLAN**

The police jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 402. The plan, which is available to all police jury employees, permits employees to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred compensation fund is accounted for as an agency fund. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to these amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred account for each participant. Deposits with Public Employees Benefits Services Corporation are stated at market.

According to Article III, Section 7.03 of the plan document, the police jury has no liability for losses under the plan, except where it can be shown that fraud or theft has occurred. Deposits with Public Employees Benefits Services Corporation total \$454,782, at December 31, 1996, as reflected in Statement A.

### **8. ACCUMULATED RESERVE**

At December 31, 1996, employees of the police jury have accumulated and vested \$146,449 of employee leave benefits, which were computed in accordance with GASB Codification Section 166. This amount is recorded within the general long-term debt account group.

**RAPIDS PARISH POLICE JURY**

Bossieria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

Under Plan A, members are required by state statute to contribute 9.6 percent of their annual covered salary and the employer is required to contribute an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1994, 1995, and 1996, were \$44,737, \$184,792, and \$377,144, respectively, equal to the required contributions for each year.

**Louisiana Firefighters Retirement System** -- substantially all employees of the Rapids Parish Fire Protection Districts are members of the Louisiana Firefighters Retirement System ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance prior to January 1, 1980, exempting itself from participation in the system. Employees are eligible to retire at or after age 55 with at least 22 years of creditable service. Death retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third per cent of their final-average salary for each year of creditable service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 58 if they had at least 28 years of creditable service at termination) and receive their benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, 2322 Woodlake Blvd., Suite D, Baton Rouge, LA 70804, or by calling (504) 375-6600.

Members are required by state statute to contribute 8 percent of their annual covered salary and the employer is required to contribute an actuarially determined rate. The current rate is 8 percent of annual covered payroll. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1994, 1995, and 1996, were \$100,897, \$89,610, and \$70,803, respectively, equal to the required contributions for each year.

**RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**4. CHANGES IN GENERAL FIXED ASSETS**

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

	Land	Buildings	Equipment and Leasehold Improvements	Total
Balance, December 31, 1995	\$1,458,138	\$74,798,813	\$4,371,588	\$76,628,539
Additions			1,298,347	1,298,347
Deductions			(208,810)	(208,810)
Balance, December 31, 1996	\$1,458,138	\$74,798,813	\$5,461,125	\$81,718,076

At December 31, 1996, approximately \$15,326,876, or 65.53 per cent of the general fixed assets are recorded at estimated historical costs and \$8,375,825, or 34.49 per cent are valued at actual historical cost.

**5. PENSION PLANS**

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

All permanent employees working at least 26 hours per week who are paid wholly or in part from taxes 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 20 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 3 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14475, Baton Rouge, LA 70803-0475, or by calling (504) 920-1262.

**BRUNSWICK PARISH POLICE JURY**

Bossierite, Louisiana

Notes to the Primary Government Financial Statements (Continued)

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration Date</u>
<b>Road District Maintenance</b>			
No. 1-A	23.68	23.68	2004
No. 1-B	24.49	24.49	2005
No. 2-C	88.00	88.00	2007
No. 3-A	28.00	25.13	2008
No. 5-A	48.00	45.33	2009
No. 6-A			
Maintenance	58.00	58.00	2008
Maintenance	18.84	18.84	2007
No. 7-A	5.40	5.40	2005
No. 8-B	7.80	7.80	2004
No. 20-A	18.00	18.00	2005
No. 20-B	18.14	18.14	2005
<b>Busbaye Recreation District</b>			
	5.88	5.88	2004

The difference between authorized and levied millages is the result of re-assessments of the taxable property required by Article I, Section 18 of the Louisiana Constitution of 1874.

**4. RECEIVABLES**

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

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Agency Funds</u>	<u>Total</u>
<b> taxes:</b>					
Ad valorem	987,787	58,858,788			59,846,575
Sales and use				947,478	947,478
Licenses and permits	65,648				65,648
<b>Intergovernmental revenues:</b>					
Federal	15,015	182,446	319,342		516,803
State	82,278	755,398			837,676
Other	122,867	78,583			201,450
<b>Total</b>	<u>12,118,157</u>	<u>74,635,215</u>	<u>319,342</u>	<u>947,478</u>	<u>87,020,192</u>

**BAFIDES PARISH POLICE DEPT**

Bossierette, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**3. LEVIED TAXES**

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

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration Date</u>
<b>Parishwide Taxes:</b>			
General	5.55	5.73	Indefinite
Senior Citizens	1.00	1.02	2000
Health Bond	1.00	1.02	2000
Assistance	2.00	2.00	2004
<b>Five District Maintenance:</b>			
No. 2:			
Maintenance	15.00	15.00	2001
Service Area No. 1	16.00	16.00	2000
No. 3	23.00	23.00	2000
No. 4	20.00	20.00	2000
No. 5	60.00	60.00	2000
No. 6	20.00	20.00	2002
No. 7	26.00	26.00	2004
No. 7	14.00	14.47	1999
No. 8:			
Maintenance	10.00	10.00	1997
Maintenance	27.83	27.85	2001
No. 10:			
Maintenance	20.00	20.00	1995
Maintenance	20.00	20.00	2000
No. 11:			
Maintenance	60.00	20.00	2004
Service Area No. 1	40.00	20.00	2004
Service Area No. 2	60.00	20.00	2005
No. 14	20.00	20.00	2004

**RAPIDES PARISH POLICE JURY**

Bossierie, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**H. HOTEL/HOTEL TAX**

As provided by Louisiana Revised Statute 13:0970, the police jury has levied a two per cent tax on the occupancy of all hotel/motel rooms in the parish. Proceeds of the tax, less collection costs, are distributed to the Alexandria-Monroe-Rapides Commission for the promotion of tourism in Rapides Parish. The Hotel-Motel Tax Agency fund accounts for the collection and distribution of the tax.

**I. FUND EQUITY**

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

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

**J. INTERFUND TRANSACTIONS**

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

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

**K. TOTAL COLUMNS OR COMBINED STATEMENTS**

Total columns on the qualified statements are captioned Memorandum Only (overview) to indicate that they are presented only in facilitative 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.

**L. FUND DEFICITS**

The Waterbed Maintenance and the Court Reporter Special Revenue Funds have an unreserved/undesignated fund deficit of \$1,401 and \$429, respectively, at December 31, 2000. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

## **RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

### **L. SALES TAXES**

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

1. A one per cent sales and use tax that is dedicated to the police jury, the school board, and various municipalities. The sales tax ordinance, approved by the voters of Rapides Parish on September 18, 1967, requires the parish's portion of the sales tax to be used to construct and maintain public roads, highways, bridges, and other capital improvements to pay salaries of parish employees, and for any other lawful purposes, including funding bonds in the manner provided by Louisiana Revised Statutes 20:2281-2294 for capital improvements. The tax was approved for an indefinite period.

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

2. A one-half per cent sales and use tax that is dedicated to the police jury and various municipalities. The sales tax is collected in the area within Rapides Parish that is outside the corporate limits of the cities of Alexandria and Pineville (Sales Tax District No. 2). The sales tax ordinance, initially approved by the voters of Sales Tax District No. 2 on April 4, 1981, requires that the parish's portion of the sales tax be used to construct and maintain public streets, roads, highways, bridges, and drainage. The tax, which expires on May 31, 2002, is recognized as revenue in the Road and Bridge Special Revenue Fund.

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

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



**RAPIDES PARISH POLICE JURY**

Bossierie, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**3. ADVANCES TO OTHER FUNDS**

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

**4. INVENTORIES**

Inventory, consisting of office supplies and road maintenance materials, i.e., sand, gravel, asphalt, etc., are considered expenditures when purchased, therefore, physical inventories are not taken. Inventories on hand at December 31, 1988, are considered material; therefore, they have not been included in the financial statements.

**5. ANNUAL AND SICK LEAVE**

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

**Police Jury --** employees of Rapides Parish Police Jury receive 18 to 25 days of annual and sick leave each year, depending on their length of service. Upon termination or retirement, employees (or heirs) may be paid at the employee's current rate of pay for annual leave of up to 90 days. Accumulated annual leave may not be carried beyond an employee's anniversary date to an amount which exceeds 75 working days; accordingly, for financial reporting purposes, the general long-term debt liability of the police jury is computed based on a maximum of 20 days or 168 hours. Employees are not paid for accrued sick leave upon resignation or retirement, but accrued sick leave may be applied against total employment years at retirement.

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

The cost of current leave privileges, computed in accordance with GASB Codification Section 800, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt liability group.

**BAFORD PARISH POLICE JURY**

Bossier Parish, Louisiana

Notes to the Primary Government Financial Statements (CONTINUED)

**E. BUDGET PRACTICES**

Preliminary budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

For the year ended December 31, 1990, the police jury adopted cash basis budgets for the governmental funds, except the Job Training Partnership Act Special Revenue Fund because the budget for this fund is prepared for the program year, which is different from the police jury's calendar year. Accordingly, this fund is excluded from the accompanying Funded Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Statement C and D).

Budget comparison statements included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on budgetary comparison financial statements to the same amount shown on GAAP basis financial statements:

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Year Ended December 31, 1996

**FUNDARY FUND TYPE - AGENCY FUNDS**

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

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

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

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

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

## **BARIBES PARISH POLICE JURY**

Financial Statements

Notes to the Primary Government Financial Statements (Continued)

### **C. GENERAL FIXED ASSETS AND LONG-TERM DEBT**

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

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

Long-term debt expected to be financed from governmental funds are accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund.

The two account groups are net funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

### **D. BASIS OF ACCOUNTING**

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

#### **Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1864 requires that the tax roll be filed on or before November 7<sup>th</sup> of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected

**RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**9. LEASES**

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

**10. CHANGES IN LONG-TERM DEBT**

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

	Bonds and Certificates of Indebtedness	Notes Payable	Capital Leases	Compensated Replacements	Total
Long-Term Debt Payable at Beginning of Year	\$2,000,000	\$75,000	\$400,151	\$153,419	\$2,628,570
Additions	2,000,000		200,750	248,751	2,449,501
Reductions	<u>(242,000)</u>	<u>(25,000)</u>	<u>(219,650)</u>	<u>(218,000)</u>	<u>(704,650)</u>
Long-Term Debt Payable at End of Year	<u>\$1,758,000</u>	<u>\$50,000</u>	<u>\$380,501</u>	<u>\$164,170</u>	<u>\$2,352,671</u>

**Public Improvement Bonds:**

\$28,000 - 1991 public improvement bonds for constructing a new building for the Rapides Parish Sales Tax Department. Principal is due in annual installments of \$28,000 to \$46,000 through December 3, 2005, with interest at 8.20 per cent to 12.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund. \$46,000

\$2,000,000 - 1984 public improvement bonds for repairs to the parish courthouse. Principal is due in annual installments of \$40,000 to \$480,000 through December 3, 2013, with interest at 4.25 per cent to 8.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund. 400,000

Total Sales Tax and Bond Debt Service Fund 1,118,000

Total bonded indebtedness 1,118,000

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1996

**introduction**

The Rapides Parish Police Jury is the governing authority for Rapides Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 13, 1996.

Louisiana Revised Statute 13:1206 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, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

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

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

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, some of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**RAPODOL PIERRE POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

	General Fund	Special Revenue Funds	Self- Service Funds	Capital Projects Fund
Excess (deficiency) of revenues and other non-debt expenditures and other sources (less total) Statement C	\$48,176	\$2,828,765	\$11,086	(\$49,931)
Adjustments:				
Investment (less) (net)	\$5,576	2,795,788		8,811
Capital (less) (net)	(4,726)	(2,156,870)		7,396
Other financing sources/uses (net)	(1,880,082)	(86,221)		
Excess (deficiency) of revenues and other non-debt expenditures and other sources (IMAF items) Statement D	\$48,946	\$2,690,452	\$11,086	(\$34,914)

**F. CIRCUMSTANCES**

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

**G. CASH AND CASH EQUIVALENTS**

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

The police jury has cash and cash equivalents (net of cash overdrafts) in interest-bearing demand deposits totaling \$7,087,842.

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

Cash and cash equivalents (bank balances) totaling \$13,512,896 are secured by \$100,000 of federal deposit insurance (FDIC Category 1), and \$13,412,896 of securities held in the trust department of the fiscal agent bank, in the name of the police jury. (FDIC Category 2).

**H. DEFERRED RECEIVABLES/PAYABLES**

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

REPORTS BOARD OF POLICE JURY  
 December 31, 1996  
 FINANCIAL STATEMENTS  
 GENERAL AND  
 SPECIAL FUND FINANCIAL STATEMENTS

Compared Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (Including Carry Over and Adjusts)  
 for the Year Ended December 31, 1996

	GENERAL FUND			SPECIAL FUND FINANCIAL STATEMENTS		TOTAL GENERAL AND SPECIAL FUND
	BUDGET	ACTUAL	VARIANCE (FAVORABLE) UNFAVORABLE	BUDGET	ACTUAL	
<b>REVENUE</b>						
Local-1996				3,500	3,500	
Local-1996 loan proceeds				2,000,000	2,000,000	
Specializing transfers in	1,780,000	1,780,000	0,000	500,000	500,000	14,775
Specializing transfers out	(1,110,000)	(1,110,000)	0,000	(1,500,000)	(1,500,000)	(1,500)
Other	50,000	50,000	0,000	0	0	0
<b>Total Special Financing Source Total</b>	<b>620,000</b>	<b>620,000</b>	<b>0,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>14,775</b>
<b>EXPENSE</b>						
Local-1996				2,800,000	2,800,000	6,600,000
Specializing transfers out	(280,000)	(280,000)	0,000	0	0	0
<b>Total Special Financing Use Total</b>	<b>(280,000)</b>	<b>(280,000)</b>	<b>0,000</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>6,600,000</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>340,000</b>	<b>340,000</b>	<b>0,000</b>	<b>(2,300,000)</b>	<b>(2,300,000)</b>	<b>(6,585,225)</b>

Class 1996-97

The accompanying notes are an integral part of this statement.



**BUDGET (BASED ON FISCAL YEAR)**  
**REVENUES, EXPENDITURES**  
**UNAPPORTIONED FUNDS - GENERAL AND**  
**CERTAIN SPECIAL REVENUE FUNDS**

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (Non-GAAP Basis and Actual)  
 for the Year Ended December 31, 1996

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	Variance (Favorable/ Unfavorable)	BUDGET	ACTUAL	Variance (Favorable/ Unfavorable)
<b>REVENUES</b>						
Taxes:						
Ad valorem	2,472,000	2,472,000	\$ 00	\$1,000,000	\$1,000,000	\$ 000
Sales and use				2,000,000	2,001,000	1,000
Other taxes, donations, and interests	207,000	207,000	000			
Interest and dividends	400,000	476,200	76,200			
Intergovernmental revenues -						
Federal funds - Federal grants	100,000	90,000	(10,000)	800,000	500,000	(300,000)
State funds	600,000	600,000	000	2,000,000	2,000,000	000,000
Local funds	10,000	30,000	20,000	10,000	10,000	000
Fees, charges, and contributions						
For services	500,000	500,000	000	500,000	500,000	000,000
Fines and forfeitures	40,000	40,000	000	500,000	600,000	100,000
Use of assets and property	10,000	10,000	000	100,000	300,000	200,000
Miscellaneous	100,000	100,000	000	100,000	100,000	000
Total revenues	<u>3,889,000</u>	<u>3,889,000</u>	<u>000</u>	<u>5,300,000</u>	<u>5,314,000</u>	<u>14,000</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Administration	300,000	300,000	000	1,000,000	1,000,000	000,000
Judicial	800,000	800,000	000	1,000,000	1,000,000	000,000
Fire/Police	80,000	80,000	000	80,000	80,000	000,000
Finance and Administrative	100,000	100,000	000	100,000	100,000	000
Other general government	100,000	100,000	000	100,000	100,000	000,000
Public works	1,000,000	1,000,000	000	2,000,000	2,000,000	000,000
Public works				1,000,000	1,000,000	000,000
Health and welfare	100,000	100,000	000	1,000,000	1,000,000	000,000
Culture and recreation				100,000	100,000	000,000
Housing and community and economic	40,000	40,000	000	200,000	200,000	000,000
Miscellaneous				1,000,000	1,000,000	000,000
Total current	<u>3,800,000</u>	<u>3,800,000</u>	<u>000</u>	<u>5,300,000</u>	<u>5,300,000</u>	<u>000,000</u>
Capital expenditures						
Total expenditures	<u>3,800,000</u>	<u>3,800,000</u>	<u>000</u>	<u>5,300,000</u>	<u>5,300,000</u>	<u>000,000</u>
<b>Change in Unapportioned Fund Balances</b>	<u>889,000</u>	<u>889,000</u>	<u>000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>

(Dollars)

The accompanying notes are an integral part of this statement.

**MINNESOTA PARKS AND RECREATION  
 DEPARTMENT, OPERATING  
 STATEMENTS FUND 17715**
**Condensed Statement of Revenues, Expenditures, and Change in Fund Balance  
 for the Year Ended December 31, 1994**

	GENERAL FUND	STOCK REVENUE FUND	SEW- ERAGE FUND	CAPITAL PROJECTS FUND	STATE PROPERTY FUND
<b>REVENUES</b>					
<b>Total:</b>					
Admission	202,480	\$1,551,507			\$1,753,987
Sales and use		1,791,585			1,791,585
Water lease, production, and treatment	711,714				126,774
Licenses and permits	451,263				451,263
Intergovernmental revenues:					
Federal funds	128,444	2,374,487		141,477	2,644,408
State funds	451,263	2,438,718		100,000	1,000,000
Local funds	20,121	17,488			24,497
Gifts, charges, and contributions for services	131,234	371,500			1,402,700
Grants and contributions	48,900	52,898			48,248
Net of change in interest earnings	20,738	20,600	510,261	5,500	226,718
Miscellaneous	451,263	17,488			274,722
Total revenues	<u>2,327,213</u>	<u>12,887,986</u>	<u>510,261</u>	<u>146,977</u>	<u>5,174,772</u>
<b>EXPENDITURES</b>					
<b>Total:</b>					
General government:					
Capital	228,215				245,215
Current	451,263	1,074,774			1,526,037
Debt	70,004	5,261			126,004
Finance and administrative	526,515				526,515
Other general administration		692,268		147,758	839,997
Public utility	1,497,440	5,208,506			5,705,946
Public works		2,128,283			2,128,283
Health and welfare	117,908	592,579			710,487
Culture and recreation	12,438	186,917			199,355
Economic development and assistance	426,718	1,886,548			2,313,266
Miscellaneous				58,454	58,454
Capital outlay	8,111	1,288,527	111,000		1,407,638
Total expenses	<u>2,327,213</u>	<u>12,887,987</u>	<u>111,000</u>	<u>146,208</u>	<u>5,174,772</u>
<b>CHANGE (DECREASE) OF REVENUES  AND EXPENDITURES</b>					
	249,470	1,762,371	119,104	58,769	1,491,714
<b>OTHER CHANGES IN FUND BALANCE</b>					
Increase in special deposits		2,288,261			2,288,261
Sale of assets		2,077			2,077
Operating transfers in	1,176,445	478,114	146,797		1,799,356
Operating transfers out	<u>(248,740)</u>	<u>(1,351,511)</u>			<u>(1,599,251)</u>
Total other financing sources (uses)	927,705	1,416,941	146,797	000	1,491,443
<b>NETS INCREASE OF REVENUES AND OTHER  SOURCES AND DECREASES AND OTHER USES</b>					
	927,705	1,416,940	146,797	58,769	1,491,714
<b>FUND BALANCE AT BEGINNING OF YEAR</b>					
	<u>2,399,508</u>	<u>2,766,561</u>	<u>186,467</u>	<u>28,269</u>	<u>3,167,175</u>
<b>FUND BALANCE AT END OF YEAR</b>					
	<u>\$3,327,213</u>	<u>\$4,183,501</u>	<u>\$333,264</u>	<u>87,038</u>	<u>\$4,658,889</u>

The accompanying notes are an integral part of this statement.

ACCOUNTS RECEIVABLE		TOTAL PERSONNEL SHEET
2017-2018	2016-2017	
11110	1000-1100	
ASSETS	ASSETS	
		\$1,281,487
		9,778,455
		125,300
		125,313
		541,486
127,112,738		11,112,041
	939,111	184,477
	<u>939,111</u>	<u>1,783,951</u>
<u>127,112,738</u>	<u>939,111</u>	<u>12,896,002</u>
		149,464
		87,483
		748,285
		1,000
		183,288
		628,257
	471,121	183,288
	471,121	811,545
	<u>471,121</u>	<u>9,004,500</u>
<u>127,112,738</u>	<u>948,232</u>	<u>21,897,502</u>
		38,000
		185,477
		38,000
		234,883
127,112,738	388	14,574,433
		<u>27,522,433</u>
<u>127,112,738</u>	<u>388,620</u>	<u>28,610,932</u>

REPORT OF THE BOARD OF DIRECTORS  
 MEMBERSHIP, INC. 1998  
 ALL FUND TYPES AND ACCOUNT TYPES

Consolidated Balance Sheet, December 31, 1998

	MEMBERSHIP FUND TYPE				1997 1998
	MEMBER FUND	NON-MEMBER FUND	INVESTMENT FUND	COMMON FUND	1997 1998
<b>ASSETS AND OTHER DEBITS</b>					
<b>CASH:</b>					
Cash and cash equivalents	\$148,875	\$6,887,448	\$115,877	\$18,887	\$1,270,487
Receivables	1,113,130	7,638,048		75,387	107,418
Interest and other liabilities	75,882	181,244			
Interagency/interfund receivables	75,882	88,200			
Other		11,884			187,120
Land, buildings, and equipment					
Other debits					
Amount available to debt service funds					
Amount to be provided for retirement of general long-term debt					
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$1,438,869</b>	<b>\$14,705,528</b>	<b>\$115,877</b>	<b>\$94,274</b>	<b>\$1,465,025</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$118,188	628,330		18,888	\$1,888
Due to taxing bodies and others		124,211			187,117
Interest and payables		187,200		18,200	17,888
Liases payable		1,000			
Deferred revenues		18,200			
Deferred compensation benefits					
- payable					187,118
Unemployment insurance payable					
Capital leases payable					
Bonds and certificates of indebtedness					
- payable					
Total liabilities	<u>\$118,188</u>	<u>\$757,741</u>	<u>\$18,888</u>	<u>\$18,200</u>	<u>\$1,888</u>
<b>FUND EQUITY:</b>					
Investments in general fund assets					
Fund balances:					
- Reserved					
- Assigned to other funds	18,888		\$115,877		
- Other services					
- provided					
- Unexpended					
- Unexpended contracts				18,888	
- Employee benefits	18,888				18,888
- Other					
Total fund equity	<u>\$127,076</u>	<u>\$757,741</u>	<u>\$97,000</u>	<u>\$6,072</u>	<u>\$1,888</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,438,869</b>	<b>\$14,705,528</b>	<b>\$115,877</b>	<b>\$94,274</b>	<b>\$1,465,025</b>

The accompanying notes are an integral part of this statement.

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

PROHIBIT GOVERNMENT COMBINED FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Audit Report, December 31, 1990

As discussed in note 13 to the primary government financial statements, the Rapides Parish Police Jury is a defendant in several lawsuits. These lawsuits are in various stages of resolution, and their ultimate outcome cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying primary government financial statements.

In accordance with Louisiana Auditing Standards, I have also issued a report dated June 20, 1997, on my consideration of the Rapides Parish Police Jury's internal control structure and a report dated June 28, 1997, on its compliance with laws and regulations.

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

*Herbie H. May*

Herbie H. May  
Alexandria, Louisiana  
June 20, 1997

**HEBBE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
55 Terra Avenue  
Alexandria, LA 71303  
318/442-7168  
Fax: 318/442-9096

**3-DEPENDENT ARBITER'S REPORT**

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the accompanying primary government financial statements of the Rapides Parish Police Jury, as of and for the year ended December 31, 1996, as listed in the foregoing table of contents. These primary government financial statements are the responsibility of management of the police jury. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and officers that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Rapides Parish Police Jury, as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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

**BRIDGES PARISH POLICE JURY**  
 Alexandria, Louisiana  
 Contents, December 31, 1996

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Report on Compliance With Laws and Regulations Based Solely on an Audit of the Primary Government Financial Statements		49
<b>Other Independent Auditor's Reports Required By Office of Management and Budget's (OMB) Circular A-128, Audits of State and Local Governments and the Single Audit Act of 1984:</b>		
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Report on Internal Control Structures Based Solely on an Audit of the Primary Government Financial Statements and the Additional Procedures Required by OMB Circular A-128		25
Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs		26
Report on Compliance With the Specific Requirements Applicable to Major Federal Financial Assistance Programs		28
Report on Compliance With the Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions		30



**RAPIDS PARISH POLICE JURY**  
 Alexandria, Louisiana  
 Conventions, December 31, 1994

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**RAPODES PARISH POLICE JURY**  
 Alexandria, Louisiana

Primary Government Financial Statements  
 and Independent Auditor's Reports  
 As of and for the Year (ended December 31), 1996  
 With Supplemental Information Schedules

C O N T E N T S

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<b>Supplemental Information Schedules:</b>	<u>Schedule</u>	<u>Page No.</u>
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**LAFOLLE PARISH POLICE JURY**  
 Alexandria, Louisiana

Primary Government Financial Statements  
 and Independent Auditor's Reports  
 As of and for the Year Ended December 31, 1986  
 with Supplemental Information Schedules

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

gpc, 6/5/1987

Release Date \_\_\_\_\_

**MAZOUZ POLICE JURY**

Bossier Parish, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**B. FUND ACCOUNTING**

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

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

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

**Governmental Fund Types:**

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

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

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

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

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

**BARBERS PARISH POLICE JURY**

Abbeville, Louisiana

Notes to the Primary Government Financial Statements (Continued)

\$1,280,000 - 1996 certificates of indebtedness for constructing and up-grading public roads, highways, and bridges, and the payment of various expenses in connection therewith. Principal is due in annual installments of \$100,000 to \$180,000 through March 1, 2006, with interest at 8 per cent. Debt retirement payments are made from the Road District 2-6 Maintenance Special Revenue Fund.	\$1,280,000
\$280,000 - 1998 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 2-C. Principal is due in annual installments of \$70,000 to \$80,000 through April 30, 1998, with interest at 8 per cent. Debt retirement payments are to be made from the Road District No. 2-C Maintenance Special Revenue Fund.	190,000
\$100,000 - 1997 certificates of indebtedness for road improvements of Road District No. 3-A. Principal is due in annual installments of \$42,000 to \$48,000 through May 15, 1997, with interest at 7.875 per cent. Debt retirement payments are to be made from the Road District No. 3-A Maintenance Special Revenue Fund.	96,000
\$600,000 - 1999 certificate of indebtedness for constructing, maintaining, and keeping in repair the public roads, highways, and bridges of Road District No. 5-A. Principal is due in annual installments of \$80,000 to \$70,000 through June 1, 1999, with interest at 8 per cent. Debt retirement payments are made from the Road District No. 5-A Maintenance Special Revenue Fund.	187,000
\$168,000 - 1990 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 6-A. Principal is due in annual installments of \$5,000 to \$16,000 through July 2, 2000, with interest at 8 per cent. Debt retirement payments are to be made from the Road District No. 6-A Maintenance Special Revenue Fund.	177,000
\$258,000 - 1996 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 8-B. Principal is due in annual installments of \$28,000 to \$58,000 through March 1, 2006, with interest at 8 per cent. Debt retirement payments are to be made from the Road District No. 8-B Maintenance Special Revenue Fund.	158,000

**BAFINGE PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

\$355,000 - 1996 certificates of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 18-B. Principal is due in annual installments of \$30,000 to \$45,000 through March 1, 2008, with interest at 5 per cent. Debt retirement payments are to be made from Road District No. 18-B Maintenance Special Revenue Fund. \$350,000

\$300,000 - 1997 certificates of indebtedness for constructing, operating, and maintaining recreational facilities of Bunkaya Recreation District. Principal is due in annual installments of \$15,000 to \$20,000 through August 4, 2007, with interest at 8.25 per cent. Debt retirement payments are to be made from the Bunkaya Recreation District Special Revenue fund. \$0,000

Total certificates of indebtedness \$350,000

Total Bonds and Certificates of Indebtedness \$4,234,000

At December 31, 1996, the police jury has accumulated \$265,577 in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding at December 31, 1996, including interest of \$277,708, are as follows:

Year End December 31,	General Obligations Bonds	Certificates of Indebtedness	Notes Payable	Capital Lease Obligations	Total
2000	\$174,000	\$450,000		\$89,000	\$713,000
2001	214,000	347,000		157,176	558,176
2002	247,741	300,000		150,000	597,741
2003	210,000	260,000		177,000	527,000
2004	210,000	298,000		67,163	575,163
Thereafter	1,774,000	1,350,000		175,000	3,299,000
Totals	\$2,990,000	2,655,000	\$0.00	\$768,239	\$6,413,239

In accordance with Louisiana Revised Statute 28:1502, the police jury is legally restricted from incurring long-term bonded debt in excess of 30 per cent of the assessed value of taxable property in the parish. At December 31, 1996, the statutory limit is \$45,187,964.

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

**RAPIER PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**21. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:21.21 requires that one-half of any balance remaining in the Criminal Court fund at year end be transferred to the parish General Fund. The police jury does not intend to transfer the balance due at December 31, 1996, to the General Fund because the police jury appropriates funds in excess of this amount on an annual basis. Accordingly, this amount has not been recorded as a liability of the Criminal Court fund or as a receivable of the General Fund.

**22. INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables/payables at December 31, 1996, are as follows:

	Interfund	
	Receivable	Payable
	(\$19,342)	
General Fund		
Special Revenue Funds:		
Road and Bridge Fund	240,000	
Southeast Recreation District Fund		880
Louisiana Job-Employment Training Fund	379	28,008
Job Training Partnership Act Fund		379
Health Insurance Fund		880
Health Unit Fund		358
Senior Citizens Fund		288
Court Reporter Fund		578
Drug Control and Juvenile Improvement Grant Fund		8,717
Juvenile Justice Grant Fund		3,158
Road Districts Funds:		
RD. 1-B		88,700
RD. 2-B		88,187
RD. 3-C		448
RD. 3-B		178
RD. 4-B		18,888
RD. 4-A		97
RD. 4-B		78,117
RD. 5-A		88,100
RD. 5-B		318
RD. 5-C		377
Fire Districts:		
FD. 2		1,573
FD. 3		370
FD. 4		370
FD. 5		75
FD. 8		888
FD. 7		188
FD. 6		58
FD. 9	715	58
FD. 10		58
FD. 11		100
FD. 14		77
Capital Projects Fund - Capital Improvement Fund		18,317
Agricoy Fund - Regular Payroll Fund		18,888
		<hr/>
Totals	240,000	378,500

**BAVINGE PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**13. INTERGOVERNMENTAL RECEIVABLES**

During the course of operations, transactions arise between governmental entities for services rendered. These receivables are classified as intergovernmental receivables on the balance sheet. Additionally, in accordance with Louisiana law, the police jury purchased equipment for the parish assessor's office and provided, based on the 1999 parish tax roll, the cost of this equipment to the taxing bodies in the parish. These transactions resulted in the following intergovernmental receivables at December 31, 1998:

	Intergovernmental Receivable		
	General	Criminal	
		Fund	Fund
Parish Taxing Bodies	1004		\$104
Towns and Municipalities	3,928		3,928
District Attorney	75,140	\$48,650	\$123,790
<b>Totals</b>	<b>\$79,072</b>	<b>\$48,650</b>	<b>\$127,722</b>

**14. RISK MANAGEMENT**

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

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

**15. LITIGATION**

At December 31, 1998, the police jury is involved in numerous lawsuits. The district attorney, legal counsel for the police jury, has opined that the likelihood that the police jury will prevail in these lawsuits is good, even though the police jury does not have general liability insurance to cover any damages awarded the plaintiffs involved in these lawsuits. Based on the aforementioned opinion of legal counsel, no provision for any liability that may arise from settlement of these lawsuits has been recorded in the accompanying financial statements.



**RAPIDS PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**18. FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year ended December 31, 2006, follows:

Balance at January 1, 2005	\$2,881,802
Received	33,324,518
Issued	<u>(33,984,464)</u>
Balance at December 31, 2006	<u>\$2,221,856</u>

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
for the Year Ended December 31, 1986

**SPECIAL REVENUE FUNDS**

**PUBLIC WORKS FUNDS**

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

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

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

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

**911 COMMUNICATIONS DISTRICT** -- accounts for the operation and maintenance of the Rapides Parish District created by Louisiana Revised Statute 33:9181 et seq. Financing is provided by service fees charged telephone users in the parish.

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

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

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

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

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

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

**RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**Certificates of Indebtedness:**

\$180,000 - 1987 certificates of indebtedness for constructing, operating, and maintaining fire protection facilities. Principal is due in annual installments of \$25,000 through May 31, 2000, with interest at 7.875 per cent. Debt retirement payments are to be made from the Fire District No. 5 Maintenance Special Revenue Fund.	175,000
\$180,000 - 1990 certificate of indebtedness for acquisition of buildings, machinery, and equipment, including real and personal property, to be used in providing fire protection in Fire Protection District No. 6. Principal is due in annual installments of \$26,800 to \$33,000 through March 1, 1998, with interest at 6.00 per cent. Debt retirement payments are to be made from the Fire Protection District No. 6 Maintenance Special Revenue Fund.	90,000
\$48,000 - 1980 certificate of indebtedness for acquisition of buildings, machinery, and equipment, including real and personal property, to be used in providing fire protection in Fire Protection District No. 3. Principal is due in annual installments of \$4,800 to \$6,000 through April 10, 1999, with interest at 6 per cent. Debt retirement payments are to be made from the Fire Protection District No. 3 Maintenance Special Revenue Fund.	28,800
\$152,000 - 1990 certificate of indebtedness for the purpose of constructing fire protection facilities in Fire Protection District No. 7. Principal is due in annual installments of \$17,000 to \$23,000 through January 15, 2000, with interest at 6 1/2 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.	50,000
\$208,800 - 1995 certificate of indebtedness for the purpose of constructing fire protection facilities for Fire Station No.2 on Palmer Chapel Road in Fire Protection District No. 7. Principal is due in annual installments of \$48,000 to \$68,000 through January 29, 2005, with interest at 6 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.	128,800
\$80,000 - 1991 certificate of indebtedness for the purpose of constructing fire protection facilities in Fire Protection District No. 10. Principal is due in annual installments of \$8,800 to \$12,800 through March 1, 2001, with interest at 6 1/2 per cent. Debt retirement payments are to be made from the Fire Protection District No. 10 Maintenance Special Revenue Fund.	50,000

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

In December of the current year and January and February of the ensuing year.

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

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

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

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Rapides Parish Sales Tax Office and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles. The related receivable in the primary government financial statements represents sales tax collections from the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles for December 31, 1986 and remitted to the police jury in January 1987.

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

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

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

**Expenditures**

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

**Other Financing Sources (Uses)**

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