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**RED RIVER PARISH SALES AND USE
TAX (18014000000)**
Cochitola, Louisiana

**Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1997**
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or controller, and to each other appropriate public officials. This report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **FEB 1 1 1998**



**RED RIVER PARISH SALES AND USE
TAX COMMISSION
Covington, Louisiana**

*Financial Statements
As of and for the Year Ended June 30, 1987
With Supplemental Information Schedules*

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Independent Auditor's Report

VERNON R. COON
INDEPENDENT ACCOUNTANT
PUBLIC ACCOUNTANTS

MEMBER OF AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

FRANCIS L. LAMBERT, JR.
INDEPENDENT
ACCOUNTANT, ACCOUNTING
AND FINANCIAL MANAGEMENT

RED RIVER PARISH SALES AND USE TAX COMMISSION Cochitola, Louisiana

I have audited the financial statements of the Red River Parish Sales and Use Tax Commission, as of June 30, 1997, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Red River Parish Sales and Use Tax Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Red River Parish Sales and Use Tax Commission as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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

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RED RIVER PARISH SALES AND
USE TAX COMMISSION
Covington, Louisiana
Independent Auditor's Report,
June 30, 1997

In accordance with Government Auditing Standards, I have also issued reports dated October 30, 1997, on the Red River Parish Sales and Use Tax Commission's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control structure.



West Monroe, Louisiana
October 30, 1997

FINANCIAL STATEMENTS
(OVERVIEW)

**RED RIVER FURRY SALES AND LEO
TAN COMMISSION**
Crestview, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUND-TYPE - GENERAL FUND	MUTUAL FUND TYPE- SALE/BUY TRUST/NO BUY/PLING	ACCOUNT GROUPS		TOTAL PROGRAM/TYPE TOTAL
			FEDERAL FUND ACCOUNTS	GENERAL FUND/TIME OBLIGATION	
ASSETS AND OTHER DEBITS					
Cash	\$6,535	\$155			\$6,790
Receivable - Inv., charges, and contributions	6,441				4,649
Office furnishings and equipment Account to be provided for retirement of long-term obligations			\$5,307		5,307
				\$415	415
TOTAL ASSETS AND OTHER DEBITS	<u>\$13,076</u>	<u>\$155</u>	<u>\$5,307</u>	<u>\$415</u>	<u>\$18,953</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$3,029				\$3,029
Due to other governments	3,549				3,549
Due to others		100			100
Compensated absences payable				\$415	415
Total Liabilities	<u>6,578</u>	<u>100</u>	<u>\$415</u>	<u>415</u>	<u>7,508</u>
Fund Equity:					
Investment in general fund assets			\$5,307		5,307
Fund balance - unreserved - undesignated	6,508				6,508
Total Fund Equity	<u>6,508</u>	<u>\$6,508</u>	<u>5,307</u>	<u>\$6,622</u>	<u>6,622</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$6,578</u>	<u>\$6,508</u>	<u>\$5,307</u>	<u>\$415</u>	<u>\$18,808</u>

The accompanying notes are an integral part of this statement.

**KID RIVER PARISH SALES AND USE
TAX COMMISSION
Cochon, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP) Basis and Actual
For the Year Ended June 30, 1990**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>CHANGE INFORMED (UNAPPORTIONED)</u>
REVENUES			
Fees, charges, and commissions for services	\$23,000	\$22,032	(968)
Use of money and property	<u>72</u>	<u>72</u>	<u>0</u>
Total revenues	<u>\$23,072</u>	<u>\$22,099</u>	<u>(973)</u>
EXPENDITURES			
Finance and administrative:			
Current:			
Personal services and related benefits	9,734	9,727	7
Operating services	3,340	4,569	(1,229)
Materials and supplies	1,750	380	1,370
Travel and other charges	1,000	908	92
Capital outlay	<u>7,248</u>	<u>5,817</u>	<u>1,431</u>
Total expenditures	<u>\$23,072</u>	<u>\$20,411</u>	<u>\$2,661</u>
EXCESS OF REVENUES OVER EXPENDITURES	NONE	1,908	1,908
FUND BALANCE AT BEGINNING OF YEAR	<u>NONE</u>	<u>NONE</u>	
FUND BALANCE AT END OF YEAR	<u>NONE</u>	<u>\$1,908</u>	<u>\$1,908</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Crescent, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 1993

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article VII, Section 3 of the Louisiana Constitution of 1974, the Red River Parish Sales and Use Tax Commission serves as the collector of sales and use taxes for the parish. The commission is comprised of five members, one selected from the Red River Parish School Board, Red River Parish Police Jury, Red River Parish Sheriff's office, the Town of Crescent, and the Village of Hall Summit, in accordance with a joint agreement of the agencies. The commissioners serve for indefinite terms and without benefit of compensation.

A. REPORTING ENTITY

GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The Red River Parish Sales and Use Tax Commission was created as a political subdivision of the state under the provisions of Article VII, Section 3, of the Louisiana Constitution of 1974. Commission board members are appointed by taxing authorities imposing sales taxes within the parish and are solely accountable for fiscal matters, which include fiscal management for controlling the collection and disbursement of funds. Additionally, the commission is the collector for all sales and use taxes within the parish. Based on the above, the commission was determined to be a separate governmental reporting entity. The commission includes all funds, account groups, activities, or criteria, that are within the primary responsibility of the commission. Certain units of local government over which the commission exercises no primary responsibility, such as the Red River Parish Police Jury, School Board, Assistant Clerk of Court, and municipalities within the parish, are excluded from the accompanying financial statements. These units of local government are governed by independently elected officials. They are neither controllable by nor assessable to the Red River Parish Sales and Use Tax Commission. Further, their operations do not require the approval of the commission nor is the commission legally or morally responsible for their actions. They are considered separate reporting entities and issue financial statements separate from those of the Red River Parish Sales and Use Tax Commission.

**RED RIVER PARISH SALES AND USE
TAX COMMISSION**
Cochitons, Louisiana
Notes to the Financial Statements (Continued)

B. FUND ACCOUNTING:

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

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

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

Governmental Fund Type - General Fund

The General Fund is the principal fund and is used to account for the operations of the commission. The commission's primary source of income is fees for the collection of sales and use taxes. General operating expenditures are paid from this fund.

**Fiduciary Fund Type - Sales Tax
Collection Agency Fund**

The Sales Tax Collection Agency Fund is used to account for the collection and distribution of sales and use taxes imposed by the various taxing authorities within the parish. The agency fund is custodial in nature (strictly equal liabilities) and does not involve measurement of results of operations.

RED RIVER PARISH SALES AND USE

TAX COMMISSION

Croskita, Louisiana

Notes to the Financial Statements (Continued)

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. All of the fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations as of June 30, 1997.

D. BASIS OF ACCOUNTING

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

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

Revenues:

Fees for the collection of sales and use taxes are recorded when the commission is entitled to the funds which is normally the same month the taxes are collected.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, fees, charges, and commissions for services are treated as susceptible to accrual.

**RED RIVER PARISH SALES AND USE
TAX COMMISSION**
Crescent, Louisiana
Notes to the Financial Statements (Continued)

Expenditures:

Expenditures are generally recognized under the modified accrual basis when the related fund liability is incurred.

K. BUDGET PRACTICES

The following presents the budgetary calendar process for the Red River Parish Sales Tax Commission:

During March and April the administrator prepares a preliminary budget for presentation to the commission. In accordance with adopted policies of the commission, the budget document must include the following:

1. A budget message, signed by the administrator, which includes a summary description of the most important features and objectives of the budget.
2. A budget summary listing, by account group.
3. A proposed budget adoption resolution for the town, school board, police jury, sheriff, and village.

The commission then reviews the proposed budget, makes any changes it deems appropriate, and approves the budget for submission to the taxing bodies on or before May 1.

The town, school board, police jury, sheriff, and village no later than June 15, approve or reject the budget.

During the year, the administrator is authorized, subject to approval of the commission, to make changes within budget classifications as she may deem appropriate. However, any reallocation of budgeted amounts in excess of 5% of total revenues, total expenditures, and/or beginning fund balance, must be approved in advance by the town, school board, police jury, sheriff, and village.

RED RIVER PARISH SALES AND USE

TAX COMMISSION

Coshatta, Louisiana

Notes to the Financial Statements (Continued)

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Budgeted amounts included in the accompanying financial statements include the original budget amounts and any subsequent amendments.

F. CASH

Under state law, the commission may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the nation, or the laws of the United States. The commission may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the commission has cash (bank balances) totaling \$4,704.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the remaining 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 (bank balances) at June 30, 1997, total \$4,216 and are fully secured by federal deposit insurance.

G. VACATION AND SICK LEAVE

All employees earn from 10 to 30 days vacation leave each year depending on length of service. Unused vacation leave may be carried forward to the succeeding year without limitation and is paid to employees upon separation from service.

All employees receive one day of sick leave per month. Sick leave may be accumulated, however upon separation from service, all unused sick leave is forfeited.

At June 30, 1997, employees of the commission have accumulated and vested \$405 of employee leave benefits, computed in accordance with GASB Codification Section 660. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the general fund when leave is actually taken or when employees are paid for accrued leave under the conditions previously outlined.

RED RIVER PARISH SALES AND USE**TAX COMMISSION**

Crescent, Louisiana

Notes to the Financial Statements (Continued)

**II. TOTAL COLUMN ON THE
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in office furnishings and equipment for the year ended June 30, 1997:

Balance at July 1, 1996	NONE
Additions	\$5,307
Deductions	<u> </u>
Balance at June 30, 1997	<u>\$5,307</u>

3. PENSION PLAN

Pension costs of the sales and use tax commission reported in the accompanying financial statements is for the employee participating in the federal Social Security System. The sales and use tax commission does not guarantee any of the benefits granted by the Social Security System.

4. CHANGES IN AGENCY FUND BALANCES

A summary of changes in sales tax collection agency fund balance due to others follows:

Balance at July 1, 1996	\$0.000
Additions	2,018,032
Deductions	<u>(2,008,890)</u>
Balance at June 30, 1997	<u>\$9,142</u>

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Covington, Louisiana
Notes to the Financial Statements (Continued)

5. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

For the year ended June 30, 1997, the commission had long-term obligations consisting solely of compensated absences. The following is a summary of changes in compensated absences for the year ended June 30, 1997:

Compensated absences payable at July 1, 1996	NONE
Additions	\$415
Deductions	<u>NONE</u>
Compensated absences payable at June 30, 1997	<u>\$415</u>

6. LITIGATION AND CLAIMS

In the opinion of the commission's legal counsel, the commission is not involved in any litigation as June 30, 1997, that would materially affect the financial position of the commission nor is it aware of any unasserted claims.

SUPPLEMENTAL INFORMATION SCHEDULES

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Cochitons, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended June 30, 1997

GOVERNMENTAL FUND TYPE - GENERAL FUND

The General Fund is used to account for the general operating expenditures of the commission. Schedule 1 provides a detail of expenditures, by category, for the General Fund.

KNOX RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Character
For the Year Ended June 30, 1997

PERSONAL SERVICES	\$9,887
Salaries	556
Social security contributions	111
Medicare taxes	34
Workman's compensation contribution	<u>34</u>
Total personal services	9,727
OPERATING SERVICES	1,841
Audit costs	1,174
Printing charges	118
Bank charges	345
Data and subscriptions	155
Advertising	68
Postage and box rent	938
Telephones	<u>150</u>
Insurance	<u>4,747</u>
Total operating services	
MATERIALS AND SUPPLIES	<u>351</u>
office supplies	
TRAVEL AND OTHER	<u>508</u>
Travel	
CAPITAL OUTLAY	<u>3,870</u>
Equipment	
Total expenditures	<u>\$20,491</u>

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Covington, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended June 30, 1997

FIDUCIARY FUND TYPE - AGENCY FUND

SALES TAX COLLECTION FUND

Article VII, Section 3 of the Louisiana Constitution of 1974, provides that the commission shall be authorized to serve as the single collector of sales and use taxes in Red River Parish. The Sales Tax Collection Agency Fund is used to account for the collection and distribution of these taxes to the appropriate taxing bodies.

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Cochitons, Louisiana
FUNDARY FUND TYPE - SALES TAX COLLECTION
AGENCY FUND

Schedule of Changes in Balance
Due to Others
For the Year Ended June 30, 1997

DEPOSIT BALANCE AT BEGINNING OF YEAR	<u>5000</u>
ADDITIONS	
Sales tax collections	<u>2,019,037</u>
DEDUCTIONS	
Taxes distributed to others:	
Red River Parish School Board	893,199
Red River Parish Police Jury	445,773
Red River Parish Sheriff	415,798
Town of Cochrans	218,635
Village of Hall Summit	6,410
Other charges	<u>43</u>
Total deductions	<u>2,005,866</u>
DEPOSIT BALANCE AT END OF YEAR	<u>516</u>

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws, regulations, and contracts, and the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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

**RED RIVER PARISH SALES AND
USE TAX COMMISSION**
Covington, Louisiana

Member Auditors
OFFICE OF REGISTERED
PUBLIC ACCOUNTANTS

**BOULEVARD OF LEGISLATION
BAYLUMS PARK
ACQUICENTIA**

**OFFICE OF THE COMPTROLLER
GENERAL OF THE STATE OF
LOUISIANA**
BAGGOTT BLDG., SUITE 1000
AND TULLOCH BLDG., SUITE 1000

I have audited the financial statements of the Red River Parish Sales and Use Tax Commission as of June 30, 1997, and for the year then ended, and have issued my report thereon dated October 30, 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 and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the Red River Parish Sales and Use Tax Commission, is the responsibility of the Red River Parish Sales and Use Tax Commission's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Red River Parish Sales and Use Tax Commission's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the financial statements 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*.

This report is intended for the information of the Red River Parish Sales and Use Tax Commission. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
October 30, 1997

THE PROFESSIONAL CORP.
SUITE 1000
BAYLUMS PARK
BOULEVARD OF LEGISLATION
BAGGOTT BLDG., SUITE 1000
AND TULLOCH BLDG., SUITE 1000



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

**RED RIVER PARISH SALES AND
USE TAX COMMISSION
Coushatta, Louisiana**

**VERNON COXON
CHARTERED ACCOUNTANTS
New Orleans, Louisiana**

**OFFICE OF LEGISLATION
Louisiana State Capitol
Baton Rouge, Louisiana**

**FRANCIS LEONARD
GOVERNMENTAL,
ACCOUNTING, AUDITING,
AND FINANCIAL SERVICES**

I have audited the financial statements of the Red River Parish Sales and Use Tax Commission as of June 30, 1997, and for of the year then ended, and have issued my report thereon dated October 30, 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 financial statements are free of material misstatement.

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

In planning and performing my audit of the financial statements of the Red River Parish Sales and Use Tax Commission for the year ended June 30, 1997, 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

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RED RIVER PARISH SALES AND
USE TAX COMMISSION
Covington, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1997

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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses as defined above.

This report is intended for the information of the Red River Parish Sales and Use Tax Commission. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
October 30, 1997