

**BAKERS PARISH COLLEGEN AUTHORITY
BAKERS PARISH POLICE JURY
Monroe, Louisiana**

**Financial Statements
With Independent Auditor's Reports
As of and for the Year Ended December 31, 1999
With Comparative Totals for December 31, 1998**

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

Release Date 7-29-01

**RAPIDS PARISH POLICE AUTHORITY
RAPIDS PARISH POLICE UNIT
Bossier Parish, Louisiana**

Financial Statements
With Independent Auditor's Report
As of and For the Year Ended December 31, 2003
(With Comparative Totals For December 31, 2002)

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TROOPERS' MOUTHS REPORT

BOARD OF COMMISSIONERS
POLICE TRAINING AUTHORITY
POLICE TRAINING COLLEGE
Monroe, Louisiana

I have audited the accompanying financial statements of the Rapides Parish Catholic Authority, a component unit of the Rapides Parish Police Jury, as of and for the years ended December 31, 2002 and 2001, as shown in the foregoing table of contents. These financial statements are the responsibility of management of the Authority. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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. 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 above present fairly, in all material respects, the financial position of the Rapides Parish Catholic Authority, a component unit of the Rapides Parish Police Jury at December 31, 2002 and 2001, and the results of operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated June 29, 2004, on my consideration of the internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants. This report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Heddie W. Way

Heddie W. Way
Monroe, Louisiana
June 29, 2004

BARNES & NOBLE BOOK STORES
 BARNES & NOBLE BOOK STORES
 BARNES & NOBLE BOOK STORES
 BARNES & NOBLE BOOK STORES

Statement of Assets, Liabilities, and Changes in Retained Earnings
 For the Year Ended December 31, 2003
 With Comparative Data for the Year Ended December 31, 2002

	December 31,	
	2003	2002
OPERATING REVENUES		
.....		
Sales of merchandise	6881,870	6092,484
Commissions	121,774	102,799
Charged for services	124,126	102,779
.....		
Total operating revenues	7127,770	6308,062
OPERATING EXPENSES		
.....		
Cost of merchandise sold	389,608	379,778
Salaries and wages	424,118	408,228
Materials and supplies	98,897	90,888
Depreciation	8,189	8,341
.....		
Total operating expenses	920,812	887,235
OPERATING INCOME (LOSS)		
.....		
	(70,842)	(8,833)
NONOPERATING REVENUES		
.....		
Interest-earned on investments	28,244	18,831
Other income	219	428
.....		
Total nonoperating revenues	28,463	19,259
NET INCOME (LOSS)		
.....		
	(42,379)	(28,574)
RETAINED EARNINGS AT BEGINNING OF YEAR		
.....		
	12,467	(10,888)
RETAINED EARNINGS AT END OF YEAR		
.....		
	(30,912)	(31,462)

The accompanying notes are an integral part of this statement.

UNITED STATES CO-INVESTMENT ACTIVITY
 UNITED STATES CO-INVESTMENT ACTIVITY
 UNITED STATES CO-INVESTMENT ACTIVITY
 UNITED STATES CO-INVESTMENT ACTIVITY

Statement of Cash Flows
 For the Year Ended December 31, 1988
 (With Comparative Totals for the Year Ended December 31, 1987)

	December 31,	
	1988	1987
Cash flows from operating activities:		
Cash from operating revenues	\$513,820	\$509,820
Cash for operating expenses	(227,122)	(279,282)
Net cash provided (used) by operating activities	\$286,698	\$230,538
Cash flows from nonoperating activities:		
Cash from disposing retained	28,188	28,411
NET CASH PROVIDED (USED)	\$314,886	\$258,949
Cash flows from investing activities -		
debtors' earnings	118	118
Cash flows for capital and related financing activities -		
NET (USED)	(802)	(681)
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	\$314,102	\$258,386
Cash and equivalents at beginning of year	22,128	4,004
Cash and equivalents at end of year	\$336,230	\$262,390

(Continued)

The accompanying notes are an integral part of this statement.

BALANCE SHEET COLLEGE AUTHORITY
BALANCE SHEET ASSETS
ASSETS
ASSETS **LIABILITIES** **EQUITIES**

Statement of Cash Flows
 For the Year Ended December 31, 2001
 (With Comparative Data For the Year Ended December 31, 2000)

	<u>December 31,</u>	
	<u>2001</u>	<u>2000</u>
Reconciliation of operating income to net cash provided by operating activities - operating activities	(171,820)	(60,811)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	6,488	8,213
Change in assets and liabilities:		
Increase/Decrease in accounts receivable	(5,024)	(2,488)
Increase/Decrease in accounts payable	(7,728)	(12,818)
Increase/Decrease in prepaid expenses	(6,876)	(6,500)
Increase/Decrease in deferred maintenance	878	(1,871)
Increase/Decrease in other assets	(481)	(2,100)
Total adjustments	(24,323)	(26,766)
Net cash provided (used) by operating activities	(165,332)	(60,811)

Continued

The accompanying notes are an integral part of this statement.

BAKIDEE PARISH COLLEGE AUTHORITY
BAKIDEE PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

INTRODUCTION

The Baskide Parish College Authority (Authority) was created by the Baskide Parish Police Jury under the authority of Act 151 of the 1997 Regular Session of the Louisiana Legislature. The Authority is governed by a nine-member Board of Commissioners appointed by the police jury. The commissioners serve without compensation. The commissioners are responsible for serving the public by maintaining and operating schools, auditoriums, athletic facilities, meeting rooms, and other pertinent facilities and equipment for the purpose of providing educational, cultural, social, commercial, and other activities that will serve the needs and desires of the public.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Baskide Parish Police Jury for financial reporting purposes. The basic criteria for including a component unit within the reporting entity is financial accountability. The GASB has set four criteria to be considered in determining financial accountability. These criteria include:

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

BAFIDES FUGROE COLLEGEUM AUTHORITY
BAFIDES FUGROE POLICE JURY
Baton Rouge, Louisiana
Notes to the Financial Statements (Continued)

Because the police jury has the ability to receive the gift of the Bafides Fugroe Collegeum Authority and/or there exists the potential for the Bafides Fugroe Collegeum Authority to provide specific financial benefits to or impose specific financial burdens on the police jury, the Bafides Fugroe Collegeum Authority was determined to be a separate unit of the Bafides Fugroe Police Jury, the Financial reporting entity. The accompanying financial statements present information only on the funds established by the Authority and do not present information on the police jury, the general government services provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The Authority is organized and operated on a fund basis whereby a self-balancing set of accounts (Proprietary Fund Type - Enterprise Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The operations are financed and controlled in a manner similar to a private business enterprise, where the focus of the governing body is that the cost of providing services to participating State or Political or recovered primarily through user charges.

The Proprietary Fund Type - Enterprise Fund financial statements are prepared in accordance with the requirements of applicable pronouncements of the GASB and applicable statements and interpretations of the Financial Accounting Standards Board (FASB), updates of the Accounting Principles Board (APB), and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989, except those that conflict with a GASB pronouncement.

C. BASIS OF ACCOUNTING

The accounting and financial reporting process applied to a fund is determined by its measurement focus. The Enterprise Fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities collected with the operation of the fund are included on the balance sheet. The Enterprise Fund uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as the time the liability is incurred.

D. CASH

Cash includes amounts in petty cash and demand deposit accounts. Under state law, the Authority may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with financial institutions located under the laws of Louisiana and national banks having their principal offices in Louisiana.

SUNSHINE PARISH COLLEGE AUTHORITY
SUNSHINE PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Financial Statements (Continued)

8. INVENTORY

Inventory is comprised of fixed and non-fixed items held for resale in the operations plants at the various facilities. The inventory is valued at cost using the First-in First-out (FIFO) cost flow assumption. Inventory items are recorded as expenses when consumed.

9. FIXED ASSETS AND LONG-TERM LIABILITIES

Fixed assets of the authority, acquired prior to January 1, 1982, are listed in the Schedule Partic Felice July and are accounted for in their general fixed assets account group. The police jury, by agreement, has granted the Authority the right to use these assets in the operation of the various facilities. Fixed assets, consisting of furnishings and equipment with an acquisition cost of \$1,648,180 and an estimated useful life of more than three years, purchased by the Authority subsequent to the date of the agreement, are reported on the balance sheet of the Authority's fund type - Enterprise Fund of the Authority. Depreciation of these fixed assets is charged to an expense account operations. Fixed assets are stated at cost and depreciated in the straight-line method over the estimated useful life of five to 7 years. Long-term liabilities are recognized within the enterprise fund.

10. DEFERRED ANNUITY

Full-time employees of the Authority, after four full pay periods, earn free 401(k) or 457(b) annuity (except teachers), depending on their length of service. For each 40 hours of regular duty hours, these employees become eligible for vacation leave, they earn sick leave of one hour for each 40 hours of regular time worked and are paid at the rate of \$5 per hour of regular pay when time leave is granted. Maximum accumulation of vacation and sick leave is 300 hours 4-week. Upon termination, an employee may be retained on the payroll in a vacation leave status until all accrued vacation leave has been used.

Accumulated and vested annual retirement leave is recorded as an expense and a liability in the benefit account to employees. It is accounted with the GASB Credit/Debit (CD) as liability is recorded for nonvesting accumulating rights in excess with leave available.

11. GMM

On December 31, 2000, the Authority has cash (bank balances) as follows:

Cash	8818
Investment Deposits	17,878
Total	<u>\$18,800</u>

BAFORS POLICE (BUSINESS) AUTHORITY
BAFORS POLICE POLICE BOND
Memorandum, Louisiana
Notes to the Financial Statements (Continued)

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 pledge or collateral bank that is equally accessible to both parties. Cash and cash equivalents (BAFORS 01/01/2001 totaling \$22,180) at December 31, 2000, are secured by Federal deposit insurance (28CFR Category 1).

3. FIXED ASSETS

A summary of fixed assets (Furniture and equipment) at December 31, 2000, follows:

Furniture and equipment, at cost	462,700
Less - accumulated depreciation	<u>179,476</u>
Furniture and equipment, net book value	<u>283,224</u>

4. PENSION PLAN

Employees of the Authority participate in the Federal Social Security System (System). In addition to the employee contributions (8.66% of the gross taxable pay rate for social security and Medicare tax), the Authority is required to make an equal amount to the Social Security System. The Authority does not guarantee the benefits granted by the System.

5. RISK MANAGEMENT

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

The Authority has obtained commercial insurance for risks relating to injuries of employees, and the operation of motor vehicles. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

The Authority requires the contractors of events held at the coliseum facility to provide commercial general liability insurance with the Authority being named as the additional insured through an insurance certificate. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Since the Authority only has use of the coliseum complex, insurance related to fire and extended coverage of the building is the responsibility of the Louisiana State Police (LSP). The LSP has obtained commercial insurance to reduce its risk of potential loss due to damage to or destruction of the complex. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

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

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

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CERTIFIED PUBLIC ACCOUNTANT

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

RAPIDOL FRENCH COLLISION AUTHORITY
RAPIDOL FRENCH POLICE JURY
Bossierie, Louisiana

I have audited the financial statements of the Rapidol French Collision Authority, a political unit of the Rapidol French Police Jury, as of and for the year ended December 31, 2008, and have issued my report thereon dated June 20, 2009. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

SHRIMP PARISH COLIFORM AMBIBIOTY
SHRIMP PARISH POLICE JURY
Bogalusa, Louisiana
Compliance Report
(Continued)

Order Audit Findings

The audit for the year ended December 31, 2000, disclosed no instances of noncompliance that were required to be reported under Department Auditing Standards or matters involving the taxpayer's control over financial reporting and the operations that were considered to be material weaknesses.

Under Louisiana Revised Statute (LSA-R.S.) 24:612, this report is distributed by the Louisiana Legislative Auditor as a public document.

Charles W. May

Charles W. May
Auditor General
June 22, 2001