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**RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana**

**Primary Government Financial Statements  
and Independent Auditor's Reports  
As of and for the Year Ended December 31, 1995  
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.

Release Date 8-7-96

**Herbie W. Way**  
Certified Public Accountant

**RAPIDES PARISH POLICE JURY**  
 Alexandria, Louisiana

Primary Government Financial Statements  
 and Independent Auditor's Reports  
 As of and for the Year Ended December 31, 1995  
 With Supplemental Information Schedules

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 Alexandria, Louisiana  
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 Alexandria, Louisiana  
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**INDEPENDENT AUDITOR'S REPORT**

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the accompanying primary government financial statements of the Rapides Parish Police Jury, as of and for the year ended December 31, 1995, 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 offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Rapides Parish Police Jury, as of December 31, 1995, 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, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Receipt Acknowledged  
Legislative Auditor

By \_\_\_\_\_

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Audit Report, December 31, 1995

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

As discussed in my report on compliance with laws and regulations based solely on an audit of the primary government financial statements, the Louisiana Legislative Auditor's Office conducted a specified procedures examination on the Rapides Parish Police Jury. This report, dated September 14, 1994, disclosed possible instances of noncompliance with the laws and regulations of the State of Louisiana, including possible noncompliance with the Parish Transportation Act. The ultimate outcome of any action resulting from the findings contained in this report is not known, and the resulting effects on the primary government financial statements, if any, cannot currently be determined. Accordingly, the primary government financial statements do not include any adjustments, if any, that might result from the outcome of this uncertainty.

In accordance with *Government Auditing Standards*, I have also issued a report dated May 6, 1996, on my consideration of the Rapides Parish Police Jury's internal control structure and a report dated May 6, 1996, 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 W. Way*  
Herbie W. Way  
Alexandria, Louisiana  
May 6, 1996

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

**PRIMARY GOVERNMENT COMBINED FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995**

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1995

	GOVERNMENTAL FUND TYPE			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Cash and cash equivalents	\$80,259	\$3,867,798	\$184,494	\$82,705
Receivables	1,081,919	6,775,910		16,009
Interfund receivables	46,882	161,028		
Intergovernmental receivables	49,925	52,746		
Other				
Land, buildings, and equipment				
Other debits:				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term debt				
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$1,258,984</b>	<b>\$10,857,482</b>	<b>\$184,494</b>	<b>\$98,714</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$176,997	\$545,822		\$9,429
Due to taxing bodies and others		326,521		
Interfund payables		191,363		10,761
Loans payable		1,000		
Deferred revenues		85,995		
Deferred compensation benefits payable				
Compensated absences payable				
Capital leases payable				
Notes payable				
Bonds and certificates of indebtedness payable				
<b>Total liabilities</b>	<b>176,997</b>	<b>1,150,700</b>	<b>NONE</b>	<b>20,190</b>

(Continued)

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
\$14,322			\$4,229,578
395,935			8,269,773
			207,909
			102,671
456,282			456,282
	\$22,712,238		22,712,238
		\$184,494	184,494
		3,733,875	3,733,875
<u>\$866,539</u>	<u>\$22,712,238</u>	<u>\$3,918,369</u>	<u>\$39,896,821</u>
\$11,338			\$743,586
393,135			719,655
5,785			207,909
			1,000
			85,995
456,282			456,282
		\$153,618	153,618
		803,451	803,451
		25,300	25,300
		2,936,000	2,936,000
<u>866,539</u>	<u>NONE</u>	<u>3,918,369</u>	<u>6,132,795</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1995

	GOVERNMENTAL FUND TYPE			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
Fund Equity:				
Investment in general fixed assets				
Fund balances:				
Reserved for:				
Advances to other funds	\$30,000			
Debt service			\$184,494	
Unreserved:				
Designated for:				
Incomplete contracts	41,899			
Employee benefits	1,010,089	\$9,706,782		\$78,524
Undesignated	<u>1,081,987</u>	<u>9,706,782</u>	<u>184,494</u>	<u>78,524</u>
Total Fund Equity				
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,258,984</u>	<u>\$10,857,482</u>	<u>\$184,494</u>	<u>\$98,714</u>

(Concluded)

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
	\$22,712,238		\$22,712,238
			30,000
			184,494
			41,899
			10,795,395
<u>NONE</u>	<u>22,712,238</u>	<u>NONE</u>	<u>33,764,026</u>
<u>\$866,539</u>	<u>\$22,712,238</u>	<u>\$3,918,369</u>	<u>\$39,896,821</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$828,444	\$6,059,224			\$6,887,668
Sales and use		2,767,335			2,767,335
Other taxes, penalties, and interest	203,757				203,757
Licenses and permits	484,175				484,175
Intergovernmental revenues:					
Federal funds	86,111	3,052,874		\$15,199	3,154,184
State funds	500,970	2,026,806			2,527,776
Local funds	21,673	8,280			29,953
Fees, charges, and commissions for services	961,657	840,793			1,802,450
Fines and forfeitures	50,703	641,994			692,697
Use of money - interest earnings	18,366	313,936	\$11,893		344,195
Miscellaneous	873,762	47,228		6,431	927,421
Total revenues	<u>4,029,618</u>	<u>15,758,471</u>	<u>11,893</u>	<u>21,630</u>	<u>19,821,612</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative	248,578				248,578
Judicial	723,205	1,136,658			1,859,863
Elections	84,925	16,189			101,114
Finance and administrative	546,808				546,808
Other general administration	791,302	428,810			1,220,112
Public safety	1,854,748	3,724,851		15,217	5,594,816
Public works		5,014,011			5,014,011
Health and welfare	121,921	571,054			692,975
Culture and recreation		183,742			183,742
Economic development and assistance	30,659	2,347,170			2,377,829
Capital outlay				89,991	89,991
Debt service	1,236	1,246,513	145,533		1,393,282
Total expenditures	<u>4,403,382</u>	<u>14,668,998</u>	<u>145,533</u>	<u>105,208</u>	<u>19,323,121</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(373,764)	1,089,473	(133,640)	(83,578)	498,491

(Continued)

The accompanying notes are an integral part of this statement.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 1995

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>OTHER FINANCING SOURCES (Uses)</u>					
Increase in general long-term debt	\$32,385	\$480,505			\$512,890
Sale of assets		8,387			8,387
Operating transfers in	1,135,556	515,025	\$144,539		1,795,119
Operating transfers out	<u>(515,862)</u>	<u>(1,279,257)</u>			<u>(1,795,119)</u>
Total other financing sources (uses)	<u>652,079</u>	<u>(275,340)</u>	<u>144,539</u>	<u>NONE</u>	<u>521,278</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	278,315	814,133	10,899	(\$83,578)	1,019,769
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>804,514</u>	<u>8,892,648</u>	<u>173,595</u>	<u>162,102</u>	<u>10,032,859</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$1,082,829</u>	<u>\$9,706,781</u>	<u>\$184,493</u>	<u>\$78,524</u>	<u>\$11,052,628</u>

(Concluded)

The accompanying notes are an integral part of this statement.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (Cash Basis and Actual)  
 For the Year Ended December 31, 1995

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$770,099	\$785,369	\$15,270
Sales and use			
Other taxes, penalties, and interest	175,000	182,516	7,516
Licenses and permits	433,000	477,509	44,509
Intergovernmental revenues -			
Federal funds - federal grants	101,062	90,620	(10,442)
State funds	442,000	510,480	68,480
Local funds	10,000	9,167	(833)
Fees, charges, and commissions for services	831,712	950,955	119,243
Fines and forfeitures	56,800	53,756	(3,044)
Use of money and property	16,342	18,366	2,024
Miscellaneous	865,405	864,193	(1,212)
Total revenues	<u>3,701,420</u>	<u>3,942,931</u>	<u>241,511</u>
<u>EXPENDITURES</u>			
Current:			
General government:			
Legislative	533,676	554,175	(20,499)
Judicial	691,004	802,914	(111,910)
Elections	87,777	85,561	2,216
Finance and administrative	547,590	522,613	24,977
Other general government			
Public safety	1,822,272	1,881,152	(58,880)
Public works			
Health and welfare	121,381	122,688	(1,307)
Culture and recreation			
Economic development and assistance	33,023	31,217	1,806
Miscellaneous	791,304	805,259	(13,955)
Debt service	101,173	101,236	(63)
Total expenditures	<u>4,729,200</u>	<u>4,906,815</u>	<u>(177,615)</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	<u>(1,027,780)</u>	<u>(963,884)</u>	<u>63,896</u>

(Continued)

The accompanying notes are an integral part of this statement.

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$5,325,432	\$5,645,691	\$320,259
2,587,766	2,767,335	179,569
664,764	702,065	37,301
2,320,845	2,388,625	67,780
8,280	8,280	
799,134	833,976	34,842
725,965	646,877	(79,088)
169,857	319,664	149,807
19,900	43,254	23,354
<u>12,621,943</u>	<u>13,355,767</u>	<u>733,824</u>
1,087,794	1,161,264	(73,470)
22,932	17,321	5,611
454,877	459,563	(4,686)
5,139,245	3,650,751	1,488,494
5,674,239	4,933,567	740,672
1,014,334	535,127	479,207
189,494	185,320	4,174
257,881	224,896	32,985
<u>1,154,101</u>	<u>1,111,974</u>	<u>42,127</u>
<u>14,994,897</u>	<u>12,279,783</u>	<u>2,715,114</u>
(2,372,954)	1,075,984	3,448,938

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (Cash Basis and Actual)  
 For the Year Ended December 31, 1995

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<u>OTHER FINANCING SOURCES (Uses)</u>			
Sale of assets			
Long-term loan proceeds			
Operating transfers in	\$1,570,713	\$1,726,468	\$155,755
Operating transfers out	(884,154)	(1,024,474)	(140,320)
Other	298,429	273,219	(25,210)
Total other financing sources (uses)	<u>984,988</u>	<u>975,213</u>	<u>(9,775)</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	(42,792)	11,329	54,121
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>79,690</u>	<u>79,690</u>	
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$36,898</u>	<u>\$91,019</u>	<u>\$54,121</u>

(Concluded)

The accompanying notes are an integral part of this statement.

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$10,000	\$8,387	(\$1,613)
	285,700	285,700
513,450	653,357	139,907
(1,347,241)	(1,391,793)	(44,552)
<u>(823,791)</u>	<u>(444,349)</u>	<u>379,442</u>
(3,196,745)	631,635	3,828,380
<u>3,198,517</u>	<u>3,198,517</u>	
<u>\$1,772</u>	<u>\$3,830,151</u>	<u>\$3,828,379</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - DEBT SERVICE AND CAPITAL PROJECTS FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (Cash Basis and Actual)  
 For the Year Ended December 31, 1995

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Ad valorem taxes	\$99	\$99				
Intergovernmental revenues:						
Federal funds				\$5,476	\$4,861	(\$615)
State funds						
Use of money and property	7,500	11,893	\$4,393		6,431	6,431
Miscellaneous					2,982	2,982
Total revenues	<u>7,599</u>	<u>11,992</u>	<u>4,393</u>	<u>5,476</u>	<u>14,274</u>	<u>8,798</u>
<b>EXPENDITURES</b>						
Current:						
Public works				3,521	13,935	(10,414)
Health and welfare				2,500	2,694	(194)
Other general administration				422		422
Miscellaneous	180,763		180,763	22		22
Debt service	144,870	145,533	(663)			
Capital outlay				255,114	181,804	73,310
Total expenditures	<u>325,633</u>	<u>145,533</u>	<u>180,100</u>	<u>261,579</u>	<u>198,433</u>	<u>63,146</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(318,034)	(133,541)	184,493	(256,103)	(184,159)	71,944
<b>OTHER FINANCING SOURCES (Uses)</b>						
Operating transfers in	<u>144,539</u>	<u>144,539</u>	NONE	NONE	NONE	NONE
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(173,495)	10,998	184,493	(256,103)	(184,159)	71,944
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>173,495</u>	<u>173,495</u>	NONE	<u>256,103</u>	<u>256,103</u>	NONE
<b>FUND BALANCES AT END OF YEAR</b>	<u>NONE</u>	<u>\$184,493</u>	<u>\$184,493</u>	<u>NONE</u>	<u>\$71,944</u>	<u>\$71,944</u>

The accompanying notes are an integral part of this statement.

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1995

**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 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those 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.

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

**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 established criteria for determining which potential component units should be considered part of the Rapides Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

**RAPIDES PARISH POLICE JURY**

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Notes to the Primary Government Financial Statements (Continued)

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

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

Component Unit	Year End	Criteria
Esler Regional Airport Authority	December 31	1
Esler Industrial Development District	December 31	1
Central Louisiana Community Action Agency	December 31	1
Rapides Parish Library	December 31	1,3
Rapides Parish Coliseum Authority	December 31	1,3
Rapides Parish Convention and Visitors Bureau	December 31	2,3
Ninth Judicial District Criminal Court	December 31	2,3
Rapides Parish Housing Authority	December 31	1,3
Rapides Finance Authority	July 31	1,3
Gravity Drainage District No. 1	December 31	1,3
Recreation District:		
Cheneyville	December 31	1
Lecompte Area	December 31	1
Poland	December 31	1
Ruby-Wise	December 31	1
Ward 10	December 31	1
Ward 4	December 31	1
Ward 5	December 31	1
Ward 6	December 31	1

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

<u>Component Unit</u>	<u>Year End</u>	<u>Criteria</u>
Recreation District: (Continued)		
Ward 7	December 31	1
Ward 9	December 31	1
Wards 1 & 8	December 31	1
Sewerage District:		
No. 1	December 31	1
No. 2	December 31	1
No. 3	December 31	1
Rapides Parish Sheriff	June 30	2, 3
Rapides Parish Assessor	December 31	2, 3
Rapides Parish Clerk of Court	June 30	2, 3
Waterworks District:		
No. 1	December 31	1
No. 3	December 31	1
No. 11-A	December 31	1
Gas Utility District:		
No. 2	December 31	1
No. 5-A	December 31	1
No. 6	December 31	1
No. 11-A	December 31	1
Fire Protection District No. 12	December 31	1
Ninth Judicial District Judicial Expense Fund	December 31	2
<i>Ninth Judicial District - District Attorney</i>	December 31	2
Ninth Judicial District Indigent Defender Board	December 31	2

These primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Ninth Judicial District Criminal Court Fund, 911 Communications District, Buckeye Recreation District, and Fire Protection Districts Nos. 2 through 11 and No. 14.

## RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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

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

### B. FUND ACCOUNTING

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

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

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

**RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**Governmental Fund Types:**

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

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

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

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

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

**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 immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

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

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

**RAPIDES PARISH POLICE JURY**

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Notes to the Primary Government Financial Statements (Continued)

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities 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 all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1994 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Substantially all licenses and permits are recognized when collected by the Rapides Parish Sales Tax Office or the offtrack 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, 1995 and remitted to the police jury in January 1995.

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

## **RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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

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

### **Expenditures**

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

### **Other Financing Sources (Uses)**

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

## **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.

**RAPIDES PARISH POLICE JURY**

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Notes to the Primary Government Financial Statements (Continued)

For the year ended December 31, 1995, the police jury adopted cash basis budgets for the governmental funds, except the Job Training Partnership Act Special Revenue Fund because the budget for this fund is prepared for the program year, which is different from the police jury's calendar year. Accordingly, this fund is excluded from the accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Statement 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 amounts shown on GAAP basis financial statements:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Fund</u>
Excess (deficiency) of revenues and other uses over expenditures and other sources (cash basis) Statement C	(\$42,792)	(\$3,196,745)	(\$173,495)	(\$256,103)
Adjustments:				
Revenues/Receivables (net)	328,198	3,136,527	4,294	16,154
Expenditures/Payables (net)	325,818	310,103	180,100	156,371
Other financing sources/uses	<u>(332,909)</u>	<u>564,248</u>		
Excess (deficiency) of revenues and other uses over expenditures and other sources (GAAP basis) Statement B	<u>\$278,315</u>	<u>\$814,133</u>	<u>\$10,899</u>	<u>(\$83,578)</u>

**F. ENCUMBRANCES**

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

**G. CASH AND CASH EQUIVALENTS**

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

The police jury has cash and cash equivalents (net of cash overdrafts) in interest bearing demand deposits totaling \$4,229,578.

## **RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government 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 holding or custodial bank that is mutually acceptable to both parties.

Cash and cash equivalents (bank balances) totaling \$4,583,692 are secured by \$100,000 of federal deposit insurance (GASB Category 1), and \$4,483,692 of securities held in the trust department of the fiscal agent bank, in the name of the police jury. (GASB Category 2).

### **H. INTERFUND RECEIVABLES/PAYABLES**

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

### **I. ADVANCES TO OTHER FUNDS**

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

### **J. INVENTORIES**

Inventories, consisting of office supplies and road maintenance materials, i.e., sand, gravel, asphalt, etc., are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1995, are considered immaterial; therefore, they have not been included in the financial statements.

### **K. ANNUAL AND SICK LEAVE**

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

**Police Jury** -- employees of Rapides Parish Police Jury receive 10 to 25 days of annual and sick leave each year, depending on their length of service. Upon termination or retirement, employees (or heirs) may be paid at the employees' current rate of pay for annual leave of up to 45 days. Accumulated annual leave may not be carried beyond an employee's anniversary date in an amount which exceeds 20 working days; accordingly, for financial reporting purposes, the general long-term debt liability of the police jury is computed based on a maximum of 20 days or 160 hours. Employees are not paid for accrued sick leave upon resignation or retirement, but accrued sick leave may be applied against total employment years at retirement.

## RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**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 C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

### L. SALES TAXES

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

1. A one per cent sales and use tax that is dedicated to the police jury, the school board, and various municipalities. The sales tax ordinance, approved by the voters of Rapides Parish on September 19, 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 33:2721-2734 for capital improvements. The tax was approved for an indefinite period.

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

2. A one-half per cent sales and use tax that is dedicated to the police jury and various municipalities. The sales tax is collected in the area within Rapides Parish that is outside the corporate limits of the cities of Alexandria and Pineville (Sales Tax District No. 3). The sales tax ordinance, approved by the voters of Sales Tax District No. 3 on April 4, 1987, requires that the parish's portion of the sales tax be used to construct and maintain public streets, roads, highways, bridges, and drainage. The tax, which expires on May 31, 1997, 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 2, 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.

## **RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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 Glenmora (one and one-half per cent), the Town of Boyce (one per cent) and the Town of Lecompte (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.

### **M. HOTEL/MOTEL TAX**

As provided by Louisiana Revised Statute 33:4574, the police jury has levied a two per cent tax on the occupancy of all hotel/motel rooms in the parish. Proceeds of the tax, less collection costs, are distributed to the Alexandria-Pineville-Rapides Convention Commission for the promotion of tourism in Rapides Parish. The Hotel-Motel Tax Agency Fund accounts for the collection and distribution of the tax.

### **N. FUND EQUITY**

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

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

### **O. 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.

### **P. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

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

2. FUND DEFICITS

The Watershed Maintenance Special Revenue Fund has an unreserved/undesignated fund deficit of \$1,421 at December 31, 1995. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

3. EXPENDITURES - ACTUAL AND BUDGET

The following individual funds have actual expenditures over budgeted expenditures for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund	\$4,729,200	\$4,906,815	\$177,615
Special Revenue Funds:			
Fire District Maintenance Funds:			
No. 6	207,416	233,654	26,238
No. 7	152,779	158,320	5,541
Criminal Court Fund	1,080,362	1,156,226	75,864
Watershed Maintenance Fund	85,199	95,008	9,809
Rapides Recycles Grant Fund	74,215	104,098	29,883
Homeless Shelter Grant Fund		2,352	2,352
Intensive Juvenile Grant Fund		12,144	12,144
Juvenile FINS Grant Fund	15,833	18,503	2,670
State Juvenile Grant Fund		446	446
Capital Projects Fund - Capital Improvement Fund	6,465	16,629	10,164

**RAPIDES PARISH POLICE JURY**  
 Alexandria, 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>
Parishwide taxes:			
General	5.55	5.73	Indefinite
Senior Citizen	1.00	1.02	1996
Health Unit	1.00	1.02	1999
Renaissance	2.00	2.00	2004
Fire District Maintenance:			
No. 2:			
Maintenance	15.00	15.00	2001
Service Area No. 1	15.00	15.00	2000
No. 3	12.00	13.06	1995
No. 4	15.00	15.00	1999
No. 5:			
Maintenance	20.00	24.10	1996
Service Area No. 1	24.10	24.10	2002
No. 6	20.00	20.00	2002
No. 7	26.00	26.00	2004
No. 7	14.00	14.47	1999
No. 8	34.21	34.21	2002
No. 9	10.00	22.83	1997
No. 10	20.00	20.00	1996
No. 10	20.00	20.00	2000
No. 11:			
Maintenance	40.00	20.00	2004
Service Area No. 1	40.00	20.00	2004
No. 14	20.00	20.00	2001

**RAPIDES PARISH POLICE JURY**

Alexandria, 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	21.88	21.88	2004
No. 2-B	20.00	24.49	1995
No. 2-C	40.00	51.62	1997
No. 3-A	20.00	25.13	1996
No. 5-A	40.00	46.32	1997
No. 6-A	50.00	50.00	1999
No. 6-A	19.84	19.84	2002
No. 7-A	5.00	5.40	1995
No. 10-A	10.00	10.00	1995
No. 36-A	10.00	10.16	1995
Buckeye Recreation District	5.00	5.86	1996

The difference between authorized and levied millages is the result of re-assessments of the taxable property required by Article 7, Section 18 of the Louisiana Constitution of 1974.

During 1995, voters approved renewal of the following ad valorem property taxes. These taxes are to be collected beginning with the 1996 Tax Roll:

	<u>Authorized</u>	<u>Expiration Date</u>
<b>Fire District Maintenance Funds:</b>		
No. 3	13.06	2005
<b>Road District Maintenance Funds:</b>		
No. 7-A	5.40	2005
No. 10-A	10.00	2005
No. 36-A	10.16	2005

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

**4. RECEIVABLES**

The following is a summary of receivables at December 31, 1995:

<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>
Taxes:					
Ad valorem	\$760,408	\$5,716,175			\$6,476,583
Sales and use				\$395,935	395,935
Licenses and permits	70,472				70,472
Intergovernmental revenues:					
Federal	7,514	279,611	\$16,009		303,133
State	95,670	722,361			818,030
Other	147,856	59,392			207,248
<b>Total</b>	<b>\$1,081,919</b>	<b>\$6,777,538</b>	<b>\$16,009</b>	<b>\$395,935</b>	<b>\$8,271,401</b>

**5. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 1995:

	<u>Land</u>	<u>Buildings</u>	<u>Equipment and Furniture</u>	<u>Total</u>
Balance, January 1, 1995	\$1,134,734	\$14,170,848	\$6,535,390	\$21,840,972
Additions	315,404	619,963	1,123,058	2,058,425
Deductions			(1,187,159)	(1,187,159)
<b>Balance, December 31, 1995</b>	<b>\$1,450,138</b>	<b>\$14,790,811</b>	<b>\$6,471,289</b>	<b>\$22,712,238</b>

At December 31, 1995, approximately \$15,444,322, or 68 per cent of the general fixed assets are recorded at estimated historical costs and \$7,267,916, or 32 per cent are valued at actual historical cost.

**6. 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 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 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

## **RAPIDES PARISH POLICE JURY**

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Notes to the Primary Government Financial Statements (Continued)

members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 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 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8.0 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 11:103, 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, 1995, 1994, and 1993, were \$346,737, \$348,392, and \$377,944, respectively, equal to the required contributions for each year.

**Louisiana Firefighters Retirement System** -- substantially all employees of the Rapides Parish Fire Protection Districts are members of the Louisiana Firefighters Retirement System ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance prior to January 1, 1980, exempting itself from participation in the system. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third 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 50 if they had at least 20 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.

## **RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

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, 2722 Wooddale Blvd., Suite D, Baton Rouge, LA 70805, or by calling (504) 925-4060.

Members are required by state statute to contribute 8 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 9 percent of annual covered payroll. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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, 1995, 1994, and 1993, were \$103,892, \$89,552, and \$70,872, respectively, equal to the required contributions for each year.

### **7. 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 \$633,565. The police jury's cost of providing retiree health care benefits (police jury's portion of premiums) totaled \$61,664 for the 45 retirees.

### **8. DEFERRED COMPENSATION PLAN**

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

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

According to Article VII, 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 \$456,282, at December 31, 1995, as reflected in Statement A.

**9. COMPENSATED ABSENCES**

At December 31, 1995, employees of the police jury have accumulated and vested \$153,618 of employee leave benefits, which were computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term debt account group.

**10. 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.

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

The following is a summary of long-term debt transactions for the year ended December 31, 1995:

	Bonds and Certificates of Indebtedness	Notes Payable	Capital Leases	Compensated Absences	Total
Long-Term Debt Payable at Beginning of Year	\$3,395,000	\$50,600	\$899,954	\$137,979	\$4,483,533
Additions	200,000		312,890	169,063	681,953
Deductions	(659,000)	(25,300)	(409,393)	(153,424)	(1,247,116)
Long-Term Debt Payable at End of Year	<u>\$2,936,000</u>	<u>\$25,300</u>	<u>\$803,451</u>	<u>\$153,618</u>	<u>\$3,918,369</u>

**RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**Public improvement bonds:**

\$530,000 - 1991 public improvement bonds for constructing a new building for the Rapides Parish Sales Tax Department. Principal is due in annual installments of \$30,000 to \$55,000 through December 1, 2005, with interest at 6.20 per cent to 11.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund.

\$415,000

\$1,000,000 - 1994 public improvement bonds for repairs to the parish courthouse. Principal is due in annual installments of \$30,000 to \$80,000 through December 1, 2013, with interest at 4.70 per cent to 9.00 percent. Debt retirement payments are made from the Sales Tax and Bond Sinking Debt Service Fund.

960,000

Total Sales Tax and Bond Debt Service Fund

1,375,000

Total bonded indebtedness

\$1,375,000

**Certificates of indebtedness:**

**Fire Protection Districts:**

\$190,000 - 1987 certificates of indebtedness for constructing, operating, and maintaining fire protection facilities. Principal is due in annual installments of \$25,000 through May 11, 1997, with interest at 7.875 per cent. Debt retirement payments are to be made from the Fire District No. 5 Maintenance Special Revenue Fund.

\$50,000

\$195,000 - 1993 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 \$26,000 to \$32,000 through March 1, 1999, 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.

116,000

\$40,000 - 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. 7. Principal is due in annual installments of \$4,000 to \$6,000 through April 10, 1999, with interest at 9 per cent. Debt retirement payments are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.

24,000

**RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

<p>\$152,000 - 1991 certificate of indebtedness for the purpose of constructing fire protection facilities in Fire Protection District No. 7. Principal is due in annual installments of \$17,000 to \$23,000 through January 19, 2000, with interest at 8 1/2 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.</p>	<p>\$98,000</p>
<p>\$200,000 - 1995 certificate of indebtedness for the purpose of constructing fire protection facilities for Fire Station No.2 on Palmer Chappel Road in Fire Protection District No. 7. Principal is due in annual installments of \$16,000 to \$25,000 through January 19, 2005, with interest at 6 per cent. Debt retirements are to be made from the Fire Protection District No. 7 Maintenance Special Revenue Fund.</p>	<p>200,000</p>
<p>\$85,000 - 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 \$8,000 to \$12,000 through March 1, 2001, with interest at 8 1/2 per cent. Debt retirement payments are to be made from the Fire Protection District No. 10 Maintenance Special Revenue Fund.</p>	<p>58,000</p>
<p>\$1,100,000 - 1986 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 an annual installment of \$155,000 on February 1, 1996, with interest at 7.50 per cent. Debt retirement payments are made from the Road District 2-B Maintenance Special Revenue Fund.</p>	<p>155,000</p>
<p>\$500,000 - 1990 certificate of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 2-C. Principal is due in annual installments of \$70,000 to \$83,000 through April 10, 1998, with interest at 9 per cent. Debt retirement payments are to be made from the Road District No. 2-C Maintenance Special Revenue Fund.</p>	<p>229,000</p>
<p>\$330,000 - 1987 certificates of indebtedness for road improvements of Road District No. 3-A. Principal is due in annual installments of \$42,000 to \$46,000 through May 11, 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.</p>	<p>88,000</p>

**RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

\$500,000 - 1989 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 \$64,000 to \$77,000 through June 1, 1998, with interest at 9 per cent. Debt retirement payments are made from the Road District No. 5-A Maintenance Special Revenue Fund.	\$211,000
\$250,000 - 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 \$25,000 to \$36,000 through July 2, 2000, with interest at 9 per cent. Debt retirement payments are to be made from the Road District No. 6-A Maintenance Special Revenue Fund.	152,000
\$172,000 - 1987 certificates of indebtedness for road improvements in Road District No. 10-A. Principal is due in an annual installment of \$26,000 on May 11, 1997, with interest at 7.85 per cent. Debt retirement payments are to be made from the Road District No. 10-A Maintenance Special Revenue Fund.	26,000
\$300,000 - 1991 certificates of indebtedness for opening, constructing, improving, and maintaining public roads, highways, and bridges in Road District No. 10-A. Principal is due in an annual installment of \$69,000 on March 1, 1996, with interest at 8.50 per cent. Debt retirement payments are to be made from Road District No. 10-A Maintenance Special Revenue Fund.	69,000
\$500,000 - 1986 certificates of indebtedness for the purpose of road improvements in Road District No. 36. Principal is due in an annual installment of \$50,000 on May 1, 1996, with interest at 7.50 per cent. Debt retirement payments are made from the Road District No. 36-A Maintenance Special Revenue Fund.	50,000
\$150,000 - 1987 certificates of indebtedness for constructing, operating, and maintaining recreational facilities of Buckeye Recreation District. Principal is due in annual installments of \$15,000 to \$20,000 through August 4, 1997, with interest at 8.25 per cent. Debt retirement payments are to be made from the Buckeye Recreation District Special Revenue Fund.	35,000
Total certificates of indebtedness	<u>1,561,000</u>
Total Bonds and Certificates of Indebtedness	<u><u>\$2,936,000</u></u>

**RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

**Notes payable:**

\$80,000 - 1986 note payable for constructing, operating, and maintaining fire protection facilities within fire protection District No. 7. Principal is due in an annual installment of \$8,000 on March 1, 1996, with interest at 8.00 per cent. Debt retirement payments are to be made from the Fire District No. 7 Maintenance Special Revenue Fund.

\$8,000

\$173,000 - 1986 note payable for road improvements in Road District No. 7-A. Principal is due in an annual installment of \$17,300 on March 1, 1996, with interest of 8.00 per cent. Debt retirement payments are to be made from the Road District No. 7-A Maintenance Special Revenue Fund.

17,300

Total notes payable

\$25,300

At December 31, 1995 the police jury has accumulated \$184,494 in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding at December 31, 1995 including interest of \$1,185,439 are as follows:

Year End December 31,	General Obligations Bonds	Certificates of Indebtedness	Notes Payable	Capital Lease Obligations	Total
1996	\$149,695	\$727,977	\$27,324	\$401,772	\$1,306,767
1997	144,685	413,446		145,176	703,307
1998	144,660	316,275		125,776	586,711
1999	144,743	141,465		124,145	410,352
2000	145,603	109,430		86,540	341,572
Thereafter	1,420,998	144,720		35,762	1,601,480
Totals	<u>\$2,150,383</u>	<u>\$1,853,313</u>	<u>\$27,324</u>	<u>\$919,170</u>	<u>\$4,950,190</u>

In accordance with Louisiana Revised Statute 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1995, the statutory limit is \$42,933,699.

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.

**12. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 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, 1995, 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 record as a liability of the Criminal Court Fund or as a receivable of the General Fund.

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

**13. INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables/payables at December 31, 1995, are as follows:

	Interfund	
	Receivable	Payable
General Fund	\$46,882	
Regular Payroll Agency Fund		\$5,785
Road and Bridge Special Revenue Fund	160,000	
Road District Maintenance Funds:		
No. 1A		40,553
No. 2B		45,000
No. 5A		16,447
No. 7A		20,000
No. 9B		38,000
Fire District Maintenance Funds:		
No. 6		714
No. 8	714	
Buckeye Recreation District		336
Louisiana Job Employment Training		30,313
Job Training Partnership Act	313	
Capital Improvement Fund		10,761
Totals	<u>\$207,909</u>	<u>\$207,909</u>

**14. INTERGOVERNMENTAL RECEIVABLES**

During the course of operations, transactions occur between governmental entities for services rendered. These receivables are classified as intergovernmental receivables on the balance sheet. Additionally, in accordance with Louisiana law, the police jury purchased equipment for the parish assessor's office and prorated, based on the 1994 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, 1995:

**RAPIDES PARISH POLICE JURY**

Alexandria, Louisiana

Notes to the Primary Government Financial Statements (Continued)

	Intergovernmental Receivable		Total
	Assessor	Other	
City of Alexandria	\$24,613		\$24,613
Town of Ball	442		442
Town of LeCompte	156		156
District Attorney		\$77,460	77,460
Totals	\$25,211	\$77,460	\$102,671

**15. LITIGATION**

At December 31, 1995, 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 primary government financial statements.

**16. FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year ended December 31, 1995, follows:

Balance at January 1, 1994	\$2,793,933
Received	16,593,940
Issued	<u>(16,710,754)</u>
Balance at December 31, 1995	<u>\$2,677,119</u>

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

**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 33:9101 et seq. Financing is provided by service fees charged telephone users in the parish.

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

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

**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  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended December 31, 1995  
SPECIAL REVENUE FUNDS (CONT'D)

**WATERSHED MAINTENANCE FUND** -- accounts for the operation and maintenance of the Cotile 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 1992, 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.

**FEDERAL FUNDS**

**LOUISIANA JOB EMPLOYMENT TRAINING FUND (LAJET)** -- accounts for the entitlement payments received from the United States Department of Agriculture 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 through the Louisiana Department of Labor and the Louisiana Department of Education. The JTPA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

**HAZARDOUS MITIGATION GRANT FUND** -- accounts for a grant from the Federal Emergency Management Agency (FEMA) through the Louisiana Department of Military Affairs for the purpose of developing a hazardous mitigation plan to reduce vulnerability to hazards in the parish.

**JUVENILE JUSTICE GRANT FUND** -- accounts for a grant from the Louisiana Commission on Law Enforcement for the purpose of developing juvenile corrective programs that strengthen and maintain the family unit.

**RAPIDES RECYCLES GRANT FUND** -- accounts for a grant from the United States Department of Energy through the Louisiana Department of Natural Resources for the development of a solid waste recycling program in the parish.

**EMERGENCY (HOMELESS) SHELTER GRANT** -- accounts for a grant from the Department of Housing and Urban Development (HUD) through the Louisiana Department of Social Services to provide for homeless prevention activities for needy families.

**JUVENILE JUSTICE AND DELINQUENCY PREVENTION GRANT** -- accounts for grants from the United States Department of Justice through the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice to increase the capacity of local governments to conduct effective juvenile prevention programs.

**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, 1995**

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1995

	<u>PUBLIC WORKS FUNDS</u>	<u>FIRE PROTECTION FUNDS</u>	<u>CRIMINAL COURT FUND</u>	<u>911 COMMUNICATIONS FUND</u>	<u>BUCKEYE RECREATION DISTRICT</u>	<u>SENIOR CITIZENS FUND</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$1,079,038	\$1,804,296	\$12	\$273,266	\$3,951	\$29,164
Receivables	2,617,115	2,777,238	2,766	51,895	28,916	306,544
Interfund receivables	160,000	715				
Intergovernmental receivables			52,746			
<b>TOTAL ASSETS</b>	<b><u>\$3,856,153</u></b>	<b><u>\$4,582,249</u></b>	<b><u>\$55,524</u></b>	<b><u>\$325,162</u></b>	<b><u>\$32,867</u></b>	<b><u>\$335,707</u></b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$263,483	\$134,802	\$18,938	\$7,606	\$949	\$9,187
Due to taxing bodies and others						326,521
Interfund payables	160,000	715			335	
Loans payable		1,000				
Deferred revenues						
<b>Total liabilities</b>	<b><u>423,483</u></b>	<b><u>136,516</u></b>	<b><u>18,938</u></b>	<b><u>7,606</u></b>	<b><u>1,284</u></b>	<b><u>335,707</u></b>
<b>Fund Equity:</b>						
Fund balances (deficit) - unreserved/undesignated	<u>3,432,670</u>	<u>4,445,732</u>	<u>36,586</u>	<u>317,555</u>	<u>31,583</u>	
<b>Total Fund Equity</b>	<b><u>3,432,670</u></b>	<b><u>4,445,732</u></b>	<b><u>36,586</u></b>	<b><u>317,555</u></b>	<b><u>31,583</u></b>	<b><u>NONE</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$3,856,153</u></b>	<b><u>\$4,582,249</u></b>	<b><u>\$55,524</u></b>	<b><u>\$325,162</u></b>	<b><u>\$32,867</u></b>	<b><u>\$335,707</u></b>

RENAISSANCE FUND	HEALTH UNIT FUND	COURT REPORTER FUND	WATERSHED MAINTENANCE FUND	COURTHOUSE PARKING FUND	COLISEUM OFFICE COMPLEX FUND	FEDERAL FUNDS	TOTAL
\$92,029 601,955	\$495,065 287,006	\$1,719 200	\$111 423	\$4,547 270	\$2,405 3,600	\$82,196 97,983 313	\$3,867,798 6,775,910 161,028 52,746
<u>\$693,984</u>	<u>\$782,071</u>	<u>\$1,919</u>	<u>\$534</u>	<u>\$4,817</u>	<u>\$6,005</u>	<u>\$180,491</u>	<u>\$10,857,482</u>
\$18,010	\$25,853	\$807	\$1,954	\$50		\$64,184 30,313 85,995	\$545,822 326,521 191,363 1,000 85,995
<u>18,010</u>	<u>25,853</u>	<u>807</u>	<u>1,954</u>	<u>50</u>	<u>NONE</u>	<u>180,491</u>	<u>1,150,700</u>
675,974 675,974	756,218 756,218	1,111 1,111	(1,421) (1,421)	4,768 4,768	\$6,005 6,005	NONE NONE	9,706,782 9,706,782
<u>\$693,984</u>	<u>\$782,071</u>	<u>\$1,919</u>	<u>\$534</u>	<u>\$4,817</u>	<u>\$6,005</u>	<u>\$180,491</u>	<u>\$10,857,482</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 1995

	<u>PUBLIC WORKS FUNDS</u>	<u>FIRE PROTECTION FUNDS</u>	<u>CRIMINAL COURT FUND</u>	<u>911 COMMUNICATIONS FUND</u>	<u>BUCKEYE RECREATION DISTRICT</u>	<u>SENIOR CITIZENS FUND</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$2,083,821	\$2,714,043			\$24,628	\$311,834
Sales and use	1,526,318					
Intergovernmental revenues:						
Federal funds - federal grants	180,387	327,897				
State funds	1,901,929				6,795	29,313
Local funds			\$8,280			
Fees, charges, and commissions for services				\$606,814		
Fines and forfeitures			641,994			
Use of money and property	109,835	134,094	810	14,660	941	2,650
Miscellaneous	35,596	8,626		2,289		
Total revenues	<u>5,837,886</u>	<u>3,184,660</u>	<u>651,084</u>	<u>623,763</u>	<u>32,364</u>	<u>343,797</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Judicial			1,130,813			
Elections	16,189					
Other general administration	181,404	152,370		10,376	1,342	9,452
Public safety		2,596,559		445,266		
Public works	4,904,292					
Health and welfare						334,345
Culture and recreation					14,919	
Economic development and assistance						
Capital outlay						
Debt service	892,083	217,753		79,261	19,125	
Total expenditures	<u>5,993,968</u>	<u>2,966,682</u>	<u>1,130,813</u>	<u>534,903</u>	<u>35,386</u>	<u>343,797</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(156,082)	217,978	(479,729)	88,860	(3,022)	NONE
<b>OTHER FINANCING SOURCES (Uses)</b>						
Increase in general long-term debt		480,505				
Sale of assets	8,387					
Operating transfers in			499,697			
Operating transfers out	(12,313)					
Total other financing sources (uses)	<u>(3,926)</u>	<u>480,505</u>	<u>499,697</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	(160,008)	698,483	19,968	88,860	(3,022)	NONE
<b>FUND BALANCES (Deficits) AT BEGINNING OF YEAR</b>	<u>3,592,678</u>	<u>3,747,249</u>	<u>16,618</u>	<u>228,695</u>	<u>34,605</u>	<u>NONE</u>
<b>FUND BALANCES (Deficits) AT END OF YEAR</b>	<u>\$3,432,670</u>	<u>\$4,445,732</u>	<u>\$36,586</u>	<u>\$317,555</u>	<u>\$31,583</u>	<u>NONE</u>

RENAISSANCE FUND	HEALTH UNIT FUND	COURT REPORTER FUND	SALES TAX & BOND FUND	WATERSHED MAINTENANCE FUND	COURTHOUSE PARKING FUND	COLISEUM OFFICE COMPLEX FUND	FEDERAL FUNDS	TOTAL
\$612,630	\$312,268		\$1,241,017					\$6,059,224
88,769							\$2,544,590	2,767,335
		\$5,619		\$79,591	\$31,097	\$117,672		3,052,874
17,325	31,233	41	22	466	449	282	1,128	2,026,806
		614		103				8,280
<u>718,724</u>	<u>343,501</u>	<u>6,274</u>	<u>1,241,039</u>	<u>80,160</u>	<u>31,546</u>	<u>117,954</u>	<u>2,545,718</u>	<u>15,758,471</u>
		5,845						1,136,658
18,625	11,341				20,695	3,210	19,995	16,189
635,532							47,494	428,810
	231,167						109,721	3,724,851
				93,354			5,542	5,014,011
							2,347,170	571,054
								183,742
								2,347,170
<u>654,157</u>	<u>242,508</u>	<u>5,845</u>	<u>NONE</u>	<u>93,354</u>	<u>20,695</u>	<u>38,291</u>	<u>2,529,922</u>	<u>1,246,513</u>
								14,668,998
64,567	100,993	429	1,241,039	(13,194)	10,851	984	15,797	1,089,473
								480,505
				15,328				8,387
			(1,240,866)	(281)	(10,000)		(15,797)	515,025
<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(1,240,866)</u>	<u>15,047</u>	<u>(10,000)</u>	<u>NONE</u>	<u>(15,797)</u>	<u>(1,279,257)</u>
								(275,340)
64,567	100,993	429	173	1,853	851	984	NONE	814,133
611,407	655,225	682	(173)	(3,274)	3,917	5,021	NONE	8,892,648
<u>\$675,974</u>	<u>\$756,218</u>	<u>\$1,111</u>	<u>NONE</u>	<u>(\$1,421)</u>	<u>\$4,768</u>	<u>\$6,005</u>	<u>NONE</u>	<u>\$9,706,782</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Balance Sheet, December 31, 1995

	ROAD & BRIDGE FUND	ROAD DISTRICT 1A	ROAD DISTRICT 2B	ROAD DISTRICT 2C	ROAD DISTRICT 3A	ROAD DISTRICT 5A	ROAD DISTRICT 6A
<b>ASSETS</b>							
Cash and cash equivalents	\$248,837	\$93,733	\$8,898	\$354,984	\$115,760	\$19,287	\$15,443
Receivables	447,626	170,470	232,791	493,000	178,793	181,243	99,606
Interfund receivables	160,000						
<b>TOTAL ASSETS</b>	<b>\$856,464</b>	<b>\$264,203</b>	<b>\$241,689</b>	<b>\$847,984</b>	<b>\$294,553</b>	<b>\$200,530</b>	<b>\$115,049</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities:</b>							
Accounts payable	\$186,347	\$5,097	\$6,340	\$14,426	\$5,722	\$4,819	\$3,445
Interfund payables		40,553	45,000			16,447	
<b>Total liabilities</b>	<b>186,347</b>	<b>45,650</b>	<b>51,340</b>	<b>14,426</b>	<b>5,722</b>	<b>21,266</b>	<b>3,445</b>
<b>Fund Equity:</b>							
Fund balances - unreserved/ undesignated	670,117	218,553	190,349	833,558	288,831	179,264	111,604
<b>Total Fund Equity</b>	<b>670,117</b>	<b>218,553</b>	<b>190,349</b>	<b>833,558</b>	<b>288,831</b>	<b>179,264</b>	<b>111,604</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$856,464</b>	<b>\$264,203</b>	<b>\$241,689</b>	<b>\$847,984</b>	<b>\$294,553</b>	<b>\$200,530</b>	<b>\$115,049</b>

ROAD DISTRICT 7A	ROAD DISTRICT 9B	ROAD DISTRICT 10A	ROAD DISTRICT 36A	TOTAL
\$43,823	\$9,065	\$2,499	\$166,708	\$1,079,038
127,045	110,796	363,228	212,517	2,617,115
				160,000
<u>\$170,868</u>	<u>\$119,861</u>	<u>\$365,727</u>	<u>\$379,225</u>	<u>\$3,856,154</u>
\$3,721	\$3,469	\$10,156	\$19,941	263,483
20,000	38,000			160,000
<u>23,721</u>	<u>41,469</u>	<u>10,156</u>	<u>19,941</u>	<u>423,484</u>
147,147	78,392	355,571	359,285	3,432,670
<u>147,147</u>	<u>78,392</u>	<u>355,571</u>	<u>359,285</u>	<u>3,432,670</u>
<u>\$170,868</u>	<u>\$119,861</u>	<u>\$365,727</u>	<u>\$379,225</u>	<u>\$3,856,154</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 1995

	<u>ROAD AND BRIDGE FUND</u>	<u>ROAD DISTRICT 1A</u>	<u>ROAD DISTRICT 2B</u>	<u>ROAD DISTRICT 2C</u>	<u>ROAD DISTRICT 3A</u>	<u>ROAD DISTRICT 5A</u>	<u>ROAD DISTRICT 6A</u>
<b>REVENUES</b>							
Taxes:							
Ad valorem		\$161,834	\$185,991	\$481,066	\$186,420	\$156,784	\$100,235
Sales and use	\$1,526,318						
Intergovernmental revenues:							
Federal funds	180,387						
State funds	1,586,696	20,454	69,725	57,332	11,305	47,137	15,687
Use of money and property	20,628	17,805	1,929	23,586	9,760		4,242
Miscellaneous	25,536				3,000	7,060	
Total revenues	<u>3,339,565</u>	<u>200,093</u>	<u>257,645</u>	<u>561,984</u>	<u>210,485</u>	<u>210,981</u>	<u>120,164</u>
<b>EXPENDITURES</b>							
Current:							
General government:							
Elections			4,484				7,221
Other general administration	107,503	6,507	7,198	14,914	6,216	5,945	4,817
Public works	3,326,550	147,539	127,910	212,794	117,567	156,458	68,055
Debt service	231,994		162,841	90,370	49,001	83,300	38,750
Total expenditures	<u>3,666,047</u>	<u>154,046</u>	<u>302,433</u>	<u>318,078</u>	<u>172,784</u>	<u>245,703</u>	<u>118,843</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(326,482)	46,047	(44,788)	243,906	37,701	(34,722)	1,321
<b>OTHER FINANCING SOURCES (Uses)</b>							
Sale of assets	8,387						
Increase in general long-term debt							
Operating transfers out	(12,313)						
Total other financing sources (uses)	<u>(3,926)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	(330,408)	46,047	(44,788)	243,906	37,701	(34,722)	1,321
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,000,525</u>	<u>172,506</u>	<u>235,137</u>	<u>589,652</u>	<u>251,130</u>	<u>213,986</u>	<u>110,283</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$670,117</u>	<u>\$218,553</u>	<u>\$190,349</u>	<u>\$833,558</u>	<u>\$288,831</u>	<u>\$179,264</u>	<u>\$111,604</u>

ROAD DISTRICT 7A	ROAD DISTRICT 9B	ROAD DISTRICT 10A	ROAD DISTRICT 36A	TOTAL
\$124,922	\$108,802	\$346,457	\$231,310	\$2,083,821 1,526,318
4,613 6,529	6,737 3,102	51,986 11,795	30,257 10,459	180,387 1,901,929 109,835 35,596
<u>136,064</u>	<u>118,641</u>	<u>410,238</u>	<u>272,026</u>	<u>5,837,886</u>
4,484 4,960 136,617 20,068 <u>166,129</u>	4,168 75,191 55,016 <u>134,375</u>	11,205 433,300 103,243 <u>547,748</u>	7,971 102,309 57,500 <u>167,780</u>	16,189 181,404 4,904,290 892,083 <u>5,993,966</u>
(30,065)	(15,734)	(137,510)	104,246	(156,080)
				8,387
				<u>(12,313)</u>
<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(3,926)</u>
(30,065)	(15,734)	(137,510)	104,246	(160,006)
<u>177,212</u>	<u>94,126</u>	<u>493,081</u>	<u>255,039</u>	<u>3,592,678</u>
<u>\$147,147</u>	<u>\$78,392</u>	<u>\$355,571</u>	<u>\$359,285</u>	<u>\$3,432,672</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FIRE PROTECTION DISTRICTS

Combining Balance Sheet, December 31, 1995

	<u>FIRE DISTRICT NO. 2</u>	<u>FIRE DISTRICT NO. 3</u>	<u>FIRE DISTRICT NO. 4</u>	<u>FIRE DISTRICT NO. 5</u>	<u>FIRE DISTRICT NO. 6</u>	<u>FIRE DISTRICT NO. 7</u>	<u>FIRE DISTRICT NO. 8</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$1,197,096	\$166,009	\$45,422	\$50,015	\$41,596	\$201,715	\$7,189
Receivables	1,560,602	237,089	262,896	93,772	109,869	214,715	65,608
Interfund receivable							715
<b>TOTAL ASSETS</b>	<b><u>\$2,757,699</u></b>	<b><u>\$403,098</u></b>	<b><u>\$308,318</u></b>	<b><u>\$143,787</u></b>	<b><u>\$151,465</u></b>	<b><u>\$416,431</u></b>	<b><u>\$73,512</u></b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities:</b>							
Accounts payable	\$68,351	\$9,581	\$11,990	\$5,208	\$6,593	\$17,427	\$2,529
Interfund payable					715		
Loans payable					1,000		
<b>Total liabilities</b>	<b><u>68,351</u></b>	<b><u>9,581</u></b>	<b><u>11,990</u></b>	<b><u>5,208</u></b>	<b><u>8,308</u></b>	<b><u>17,427</u></b>	<b><u>2,529</u></b>
<b>Fund Equity:</b>							
Fund balances - unreserved/ undesignated	<u>2,689,348</u>	<u>393,517</u>	<u>296,328</u>	<u>138,578</u>	<u>143,157</u>	<u>399,004</u>	<u>70,983</u>
<b>Total Fund Equity</b>	<b><u>2,689,348</u></b>	<b><u>393,517</u></b>	<b><u>296,328</u></b>	<b><u>138,578</u></b>	<b><u>143,157</u></b>	<b><u>399,004</u></b>	<b><u>70,983</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$2,757,699</u></b>	<b><u>\$403,098</u></b>	<b><u>\$308,318</u></b>	<b><u>\$143,787</u></b>	<b><u>\$151,465</u></b>	<b><u>\$416,431</u></b>	<b><u>\$73,512</u></b>

FIRE DISTRICT NO. 9	FIRE DISTRICT NO. 10	FIRE DISTRICT NO. 11	FIRE DISTRICT NO. 14	TOTAL
\$54,093	\$23,616	\$7,300	\$10,244	\$1,804,296
40,816	55,551	110,462	25,857	2,777,238
				715
<u>\$94,909</u>	<u>\$79,168</u>	<u>\$117,763</u>	<u>\$36,101</u>	<u>\$4,582,249</u>
\$1,245	\$2,903	\$4,796	\$4,179	\$134,802
				715
				1,000
<u>1,245</u>	<u>2,903</u>	<u>4,796</u>	<u>4,179</u>	<u>136,516</u>
93,664	76,265	112,967	31,923	4,445,732
<u>93,664</u>	<u>76,265</u>	<u>112,967</u>	<u>31,923</u>	<u>4,445,732</u>
<u>\$94,909</u>	<u>\$79,168</u>	<u>\$117,763</u>	<u>\$36,101</u>	<u>\$4,582,249</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FIRE PROTECTION DISTRICTS

Combining Schedule Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 1995

	FIRE DISTRICT NO. 2	FIRE DISTRICT NO. 3	FIRE DISTRICT NO. 4	FIRE DISTRICT NO. 5	FIRE DISTRICT NO. 6	FIRE DISTRICT NO. 7
<b>REVENUES</b>						
Taxes - ad valorem	\$1,728,929	\$228,870	\$111,754	\$79,353	\$88,408	\$195,339
Intergovernmental revenues - state funds	117,263	28,713	47,408	31,574	30,651	33,004
Use of money and property	90,580	11,841	7,032	3,194	4,929	5,519
Miscellaneous	7,610				1,016	
<b>Total revenues</b>	<u>1,944,382</u>	<u>269,424</u>	<u>166,194</u>	<u>114,121</u>	<u>125,004</u>	<u>233,862</u>
<b>EXPENDITURES</b>						
Current:						
General government - other general administration	77,907	14,073	18,531	5,658	5,073	9,844
Public safety	1,539,539	145,080	154,845	58,510	197,233	100,120
Debt service			48,032	25,513	31,680	60,358
<b>Total expenditures</b>	<u>1,617,446</u>	<u>159,153</u>	<u>221,408</u>	<u>89,681</u>	<u>233,986</u>	<u>170,322</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	326,936	110,271	(55,214)	24,440	(108,982)	63,540
<b>OTHER FINANCING SOURCES</b>						
Increase in general long-term debt					85,700	200,000
<b>Total Other Financing Sources</b>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>85,700</u>	<u>200,000</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	326,936	110,271	(55,214)	24,440	(23,282)	263,540
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,362,412</u>	<u>283,246</u>	<u>351,543</u>	<u>114,138</u>	<u>166,439</u>	<u>135,464</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$2,689,348</u>	<u>\$393,517</u>	<u>\$296,328</u>	<u>\$138,578</u>	<u>\$143,157</u>	<u>\$399,004</u>

FIRE DISTRICT NO. 8	FIRE DISTRICT NO. 9	FIRE DISTRICT NO. 10	FIRE DISTRICT NO. 11	FIRE DISTRICT NO. 14	TOTAL
\$58,184	\$34,758	\$57,444	\$107,574	\$23,431	\$2,714,043
13,133	8,680	6,740	7,327	3,404	327,897
914	5,619	2,319	1,142	1,005	134,094
<u>72,231</u>	<u>49,057</u>	<u>66,503</u>	<u>116,043</u>	<u>27,840</u>	<u>3,184,660</u>
5,435	2,350	5,324	5,512	2,663	152,370
154,151	162,124	34,950	32,424	17,582	2,596,559
	13,779	21,025	10,839	6,527	217,753
<u>159,586</u>	<u>178,253</u>	<u>61,299</u>	<u>48,775</u>	<u>26,772</u>	<u>2,966,682</u>
(87,355)	(129,196)	5,204	67,268	1,068	217,978
<u>101,910</u>	<u>92,895</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>480,505</u>
<u>101,910</u>	<u>92,895</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>480,505</u>
14,555	(36,301)	5,204	67,268	1,068	698,483
<u>56,428</u>	<u>129,965</u>	<u>71,061</u>	<u>45,699</u>	<u>30,855</u>	<u>3,747,249</u>
<u>\$70,983</u>	<u>\$93,664</u>	<u>\$76,265</u>	<u>\$112,967</u>	<u>\$31,923</u>	<u>\$4,445,732</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL PROGRAMS

Combining Balance Sheet, December 31, 1995

	LOUISIANA JOB EMPLOYMENT TRAINING	JOB TRAINING PARTNERSHIP ACT	HAZARDOUS MITIGATION GRANT	JUVENILE FINS GRANT	RAPIDES RECYCLES GRANT	HOMELESS SHELTER GRANT	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	\$28,130	\$37,646	\$3,768	\$12,156		\$496	\$82,196
Receivables	16,947	50,128	18,398	6,886	\$5,623		97,983
Interfund receivables		313					313
<b>TOTAL ASSETS</b>	<b>\$45,077</b>	<b>\$88,087</b>	<b>\$22,166</b>	<b>\$19,042</b>	<b>\$5,623</b>	<b>\$496</b>	<b>\$180,491</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities:</b>							
Accounts payable	\$4,032	\$53,797		\$235	\$5,623	\$496	\$64,184
Interfund payable	30,313						30,313
Deferred revenues	10,732	34,289	\$22,166	18,807			85,995
Total liabilities	45,077	88,087	22,166	19,042	5,623	496	180,491
Fund Equity - fund balance - unreserved - undesignated	NONE	NONE	NONE	NONE	NONE	NONE	NONE
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$45,077</b>	<b>\$88,087</b>	<b>\$22,166</b>	<b>\$19,042</b>	<b>\$5,623</b>	<b>\$496</b>	<b>\$180,491</b>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 1995

	LOUISIANA JOB EMPLOYMENT TRAINING	JOB TRAINING PARTNERSHIP ACT	HAZARDOUS MITIGATION GRANT	JUVENILE GRANT	RAPIDES RECYCLES GRANT	HOMELESS SHELTER GRANT	TOTAL
<b>REVENUES</b>							
Intergovernmental revenues - federal funds	\$235,994	\$2,137,904	\$24,823	\$30,606	\$109,721	\$5,542	\$2,544,590
Use of money - interest earnings	1,050			78			1,128
Total revenues	<u>237,044</u>	<u>2,137,904</u>	<u>24,823</u>	<u>30,684</u>	<u>109,721</u>	<u>5,542</u>	<u>2,545,718</u>
<b>EXPENDITURES</b>							
Current:							
General government - other general administration	11,982		8,013				19,995
Public safety			16,810	30,684			47,494
Public works					109,721		109,721
Health and welfare						5,542	5,542
Economic development and assistance	225,062	2,122,108					2,347,170
Total expenditures	<u>237,044</u>	<u>2,122,108</u>	<u>24,823</u>	<u>30,684</u>	<u>109,721</u>	<u>5,542</u>	<u>2,529,922</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	NONE	15,797	NONE	NONE	NONE	NONE	15,797
<b>OTHER FINANCING USES</b>							
Operating transfers out	<u>NONE</u>	<u>(15,797)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(15,797)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	NONE	NONE	NONE	NONE	NONE	NONE	NONE
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</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 1, 1991, and the July 1, 1994 bond issues, totaling \$530,000 and \$1,000,000, 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 and provided for in the combined monthly payment schedule for the outstanding bonds that are accounted for in the Sales Tax and Bond Sinking Fund.

RAPIDES PARISH POLICE JURY  
ALEXANDRIA, LOUISIANA  
GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

PRIMARY GOVERNMENT COMBINING SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1995

	SALES TAX & BOND SINKING FUND	SALES TAX RESERVE FUND	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	<u>\$20,712</u>	<u>\$163,782</u>	<u>\$184,494</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
Fund Equity:			
Fund balances - reserved for debt service	<u>\$20,712</u>	<u>\$163,782</u>	<u>\$184,494</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$20,712</u>	<u>\$163,782</u>	<u>\$184,494</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 1995

	<u>SALES TAX &amp; BOND SINKING FUND</u>	<u>SALES TAX RESERVE FUND</u>	<u>TOTAL</u>
<u>REVENUES</u>			
Use of money - interest earnings	<u>\$2,864</u>	<u>\$9,028</u>	<u>\$11,893</u>
<u>EXPENDITURES</u>			
Debt service	<u>145,533</u>	<u>NONE</u>	<u>145,533</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(142,669)	9,028	(133,640)
<u>OTHER FINANCING SOURCES (Uses)</u>			
Operating transfers in	<u>144,539</u>	<u>NONE</u>	<u>144,539</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	1,870	9,028	10,899
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>18,842</u>	<u>154,754</u>	<u>173,595</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$20,712</u>	<u>\$163,782</u>	<u>\$184,494</u>

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

GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

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

SALES TAX CONSTRUCTION FUND -- accounts for the proceeds from the issuance of \$1,000,000 of Public Improvement Bond Series ST-4, dated July 1994. The net proceeds (\$912,755) of the bond issue are to be used to repair the roof of the parish courthouse.

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, 1995

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Balance Sheet, December 31, 1995

	CAPITAL IMPROVEMENT FUND	SALES TAX CONSTRUCTION FUND	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents		\$82,705	\$82,705
Receivables	\$16,009		16,009
	<u>\$16,009</u>	<u>\$82,705</u>	<u>\$98,714</u>
TOTAL ASSETS			
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$3,688	\$5,741	\$9,429
Interfund payable	10,761		10,761
Total liabilities	<u>14,449</u>	<u>5,741</u>	<u>20,190</u>
Fund Equity:			
Fund balances:			
Reserved for incomplete contacts			
Unreserved - undesignated	1,560	76,964	78,524
Total Fund Equity	<u>1,560</u>	<u>76,964</u>	<u>78,524</u>
	<u>\$16,009</u>	<u>\$82,705</u>	<u>\$98,714</u>
TOTAL LIABILITIES AND FUND EQUITY			

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 1995

	<u>CAPITAL IMPROVEMENT FUND</u>	<u>SALES TAX CONSTRUCTION FUND</u>	<u>TOTAL</u>
<u>REVENUES</u>			
Intergovernmental - federal funds	\$15,199		\$15,199
Use of money and property	18	\$6,413	6,431
Total revenues	<u>15,217</u>	<u>6,413</u>	<u>21,630</u>
<u>EXPENDITURES</u>			
Current:			
Public works	15,217		15,217
Capital outlay		89,991	89,991
Total expenditures	<u>15,217</u>	<u>89,991</u>	<u>105,208</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	NONE	(83,578)	(83,578)
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>1,560</u>	<u>160,542</u>	<u>162,102</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$1,560</u>	<u>\$76,964</u>	<u>\$78,524</u>

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

**FIDUCIARY 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-Pineville-Rapides Convention 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.

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

PRIMARY GOVERNMENT COMBINING SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, December 31, 1995

	<u>Sales Tax</u>	<u>Hotel Motel Tax</u>	<u>Regular Payroll</u>	<u>Federal Payroll</u>	<u>Deferred Compensation Plan</u>	<u>Total</u>
<u>ASSETS</u>						
Cash and equivalents	\$7,996	\$111	\$5,785	\$430		\$14,322
Receivables	395,935					395,935
Other assets					\$456,282	456,282
TOTAL ASSETS	<u>\$403,931</u>	<u>\$111</u>	<u>\$5,785</u>	<u>\$430</u>	<u>\$456,282</u>	<u>\$866,539</u>
<u>LIABILITIES</u>						
Accounts payable	\$11,338					\$11,338
Deferred compensation benefits payable					\$456,282	456,282
Interfund payables			\$5,785			5,785
Due to taxing bodies and others	<u>392,594</u>	<u>\$111</u>		<u>\$430</u>		<u>393,135</u>
TOTAL LIABILITIES	<u>\$403,931</u>	<u>\$111</u>	<u>\$5,785</u>	<u>\$430</u>	<u>\$456,282</u>	<u>\$866,539</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Deposit Balances  
 For the Year Ended December 31, 1995

	Sales Tax	Hotel Motel Tax	Regular Payroll	Federal Payroll	Deferred Compensation Plan	Total
<u>Deposit Balance at Beginning of Year</u>	<u>\$399,929</u>	<u>\$448</u>	<u>NONE</u>	<u>\$430</u>	<u>\$418,307</u>	<u>\$819,114</u>
<b>Additions</b>						
Sales tax collections	50,742,792	452,397				51,195,189
Occupational licenses	287,277					287,277
Use of money and property	52,986	263				53,249
Other			\$5,944,269		114,338	6,058,607
Total additions	<u>51,083,055</u>	<u>452,660</u>	<u>5,944,269</u>	<u>NONE</u>	<u>114,338</u>	<u>57,594,322</u>
<b>Total</b>	<b>51,482,984</b>	<b>453,108</b>	<b>5,944,269</b>	<b>430</b>	<b>532,645</b>	<b>58,413,436</b>
<b>Reductions</b>						
Salaries and related benefits	358,915		5,944,269			6,303,184
Operating expenses	213,476	7,200				220,676
Settled to taxing bodies and others	50,517,999	445,797			76,363	51,040,159
Total reductions	<u>51,090,390</u>	<u>452,997</u>	<u>5,944,269</u>	<u>NONE</u>	<u>76,363</u>	<u>57,564,019</u>
<u>Deposit Balance at End of Year</u>	<u>\$392,594</u>	<u>\$111</u>	<u>NONE</u>	<u>\$430</u>	<u>\$456,282</u>	<u>\$849,416</u>

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

**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 \$100 per month for performing the additional duties of his office.

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 1995

**SUPPLEMENTAL INFORMATION SCHEDULE**

Richard Billings	\$9,600
Stephen P. Bordelon	9,630
Joseph J. Fuller	9,600
Opal M. Hudson	9,600
Myron K. Lawson	10,770
Clyde C. Lindsey, Jr.	9,600
Richard L. Nunnally	9,600
Scott Perry, Jr.	9,600
Donald H. Wilmore	<u>9,600</u>
Totals	<u>\$87,600</u>

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

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

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

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Fax: 318/442-9495

**Independent Auditor's Report on Internal Control  
Structure 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, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 6, 1996.

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, 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.

**RAPIDES 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, 1995, 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 polices 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 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  
May 6, 1996

**HERBIE 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, 1995, and have issued my report thereon dated May 6, 1996.

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. As discussed in a subsequent paragraph, I did not test the police jury's compliance with certain provisions of Louisiana Revised Statute (LSA-R.S.) 48:755 et seq, commonly know as the Parish Transportation Act. 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*.

The results of my tests disclosed certain immaterial instances of noncompliance that I have communicated to the management of the police jury in a separate letter dated May 6, 1996.

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Compliance Report (Continued)

The Louisiana Legislative Auditor's Office conducted a specified procedures examination on the Rapides Parish Police Jury. This report, dated September 14, 1994, disclosed possible instances of noncompliance with the laws and regulations of the State of Louisiana, including possible noncompliance with the Parish Transportation Act. The ultimate outcome of any action resulting from the findings contained in this report is not known, and the resulting effects on the primary government financial statements, if any, cannot currently be determined. Accordingly, the primary government financial statements do not include any adjustments, if any, that might result from the outcome of this uncertainty. Additionally, interested parties may obtain a copy of the report on the specified procedures examination of the Rapides Parish Police Jury, by writing the Louisiana Legislative Auditor's Office, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397, or telephoning (504) 339-3800.

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 W. Way*

Herbie W. Way  
Alexandria, Louisiana  
May 6, 1996

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

The following pages contain reports on the schedule of federal financial assistance, 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 Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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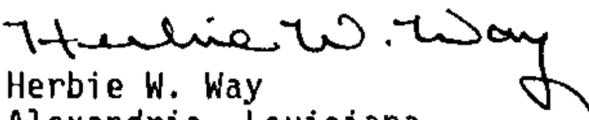
**Independent Auditor's Report on the Schedule  
of Federal Financial Assistance**

**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, 1995, and have issued my report thereon dated May 6, 1996. 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*. 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. 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.

  
Herbie W. Way  
Alexandria, Louisiana  
May 6, 1996

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana  
Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1995

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FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES
<u>UNITED STATES DEPARTMENT OF AGRICULTURE</u>		
Passed through Louisiana Department of Social Services:		
Food Stamps	10.551	\$16,359,277 *
State Administrative Matching Grants for Food Stamp Program	10.561	328,603 *
Passed through the Louisiana Department of Treasury - Schools and Roads - Grants to States	10.665	<u>231,605</u>
Total United States Department of Agriculture		<u>16,919,485</u>
<u>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>		
Passed through Louisiana Department of Social Services - Office of Community Services - Emergency Shelter Grants Program	14.231	<u>5,542</u>
<u>UNITED STATES DEPARTMENT OF JUSTICE</u>		
Passed through Louisiana Commission on Law Enforcement - Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	<u>30,684</u>
<u>UNITED STATES DEPARTMENT OF LABOR</u>		
Passed through Louisiana Department of Labor - Employment Training Assistance - Dislocated Workers	17.246	526,563 *
Passed through Louisiana Department of Labor and the Louisiana Department of Education - Job Training Partnership Act	17.250	<u>1,611,341 *</u>
Total United States Department of Labor		<u>2,137,904</u>
<u>UNITED STATES DEPARTMENT OF ENERGY</u>		
Passed through the Louisiana Department of Natural Resources - State Energy Conservation	81.041	<u>90,388</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>		
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	83.503	22,902
Passed through Louisiana Department of Military Affairs - Hazard Mitigation Assistance	83.519	<u>24,823</u>
Total Federal Emergency Management Agency		<u>47,725</u>

(Continued)

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Schedule 16

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana  
Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1995

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>ISSUES/ EXPENDITURES</u>
<u>UNITED STATES DEPARTMENT OF THE INTERIOR</u>		
Passed through Louisiana Department of Wildlife and Fisheries - Sport Fish Restoration	15.605	\$15,217
Passed through Louisiana Department of the Treasury - Payments in-lieu-of taxes	NONE	<u>9,364</u>
Total United States Department of the Interior		<u>24,581</u>
Total Issues/Expenditures		<u>\$19,256,310</u>

(Concluded)

\* - Denotes Major Federal Financial Assistance Program

**HERBIE W. WAY**  
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**Independent Auditor's Report on the Internal Control Structure Based  
Solely 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, 1995, and have issued my report thereon dated May 6, 1996. 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 May 6, 1996.

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, 1995, 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 May 6, 1996.

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 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, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent

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

limitations 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/unallowed
- Eligibility
- Matching, level of effort, and/or earmarking
- 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, 1995, the police jury expended 97.76 per cent of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB 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.

**RAPIDES 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. Way*  
Herbie W. Way  
Alexandria, Louisiana  
May 6, 1996

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

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**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, 1995, and have issued my report thereon dated May 6, 1996.

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, 1995, 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 those 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.

*Herbie W. Way*  
Herbie W. Way  
Alexandria, Louisiana  
May 6, 1996

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**Independent Auditor's Report on Compliance  
With Specific Requirements Applicable to  
Major 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, 1995, and have issued my report thereon dated May 6, 1996.

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, 1995. 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-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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about police jury's compliance with those 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, 1995.

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Compliance Report on Major Programs  
Continued

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  
May 6, 1996

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**Independent Auditor's Report on Compliance  
With Specific Requirements Applicable to Nonmajor  
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, 1995, and have issued my report thereon dated May 6, 1996.

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, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing services allowed or unallowed that are applicable to those 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 those 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. However, the results of my procedures disclosed the following immaterial instance of noncompliance with those requirements:

**SPORT FISH RESTORATION PROGRAM (CFDA NO. 15.605)** -- The police jury applied for a federal grant to provide assistance in marking the boat lanes on Kincaid Lake. This grant was administered by the Rapides Parish Area Planning Commission (RAPC).

A review of the grant file disclosed that the jury incurred costs (approximately \$15,000) relating to this project without receiving final approval from the grantor.

Failure to obtain final approval before incurring costs could result in the jury being responsible for disallowed costs.

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Compliance Report on Nonmajor Programs  
Continued

The police jury should not incur any costs relating to federal grant programs until final approval has been obtained from the grantor agency. This will ensure that all costs associated with the project will, within the grant guideline, be reimbursed to the police jury.

The president of the police jury, in a written response dated May 23, 1994, stated that it was an oversight that the police jury incurred costs without receiving approval or notice to proceed on the project and that, in the future, the police jury will monitor this more closely so this situation does not occur again.

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  
May 6, 1996

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**RAPIDES PARISH POLICE JURY**

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In planning and performing my audit of the financial statements of the Rapides Parish Police Jury for the year ended December 31, 1995, I considered the jury's internal control structure relating to accounting/financial reporting and compliance with laws and regulations to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes my preliminary comments and suggestions regarding those matters.

I will review the status of these comments during my next engagement. At your request and convenience, I will be pleased to discuss these matters in further detail, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

*Herbie W. Way*

Herbie W. Way  
May 6, 1996

**MANAGEMENT LETTER POINTS**

1. **BUDGETS AND BUDGETARY REPORTING** -- The police jury, for the year ended December 31, 1995, did not adopt an annual operating budget for the following federal grant funds:

- A. Homeless Shelter Grant Fund
- B. Intervention Juvenile Grant Fund
- C. State Juvenile Grant Fund

The police jury should monitor the activity during the year and when necessary, amend the originally adopted consolidated budget to reflect changes in operations.

The following individual funds have unfavorable expenditure variances in excess of five (5) percent:

	Expenditures		Unfavorable Variance	
	Budget	Actual	Amount	Percent
Fire District No. 6	\$207,416	\$233,654	\$26,238	11.23%
Criminal Court Fund	1,080,362	1,156,226	75,864	6.56%
Rapides Recycles Grant Fund	74,215	104,098	29,883	28.71%
Homeless Shelter Grant Fund		2,352	2,352	100.00%
Watershed Maintenance Fund	85,199	95,008	9,809	10.32%
Intensive Juvenile Grant Fund		12,144	12,144	100.00%
Juvenile FINS Grant Fund	15,833	18,503	2,670	14.43%
State Juvenile Grant Fund		446	446	100.00%
Capital Improvement Fund	6,465	16,629	10,164	61.12%

The police jury should actively monitor the budgets of the individual funds and amend these budgets to ensure that the variances (unfavorable) are less than five (5) percent. This will ensure compliance with the Local Government Budget Act.

**MANAGEMENT'S RESPONSE** -- The president of the police jury, in a letter dated May 23, 1996, stated that all funds will be included in the budgetary procedures of the police jury and that all budgets will be closely monitored to ensure compliance with Louisiana law.

2. **FIRE DISTRICT NO. 6 LOAN** -- The fire district, for several years, has been recording a loan payable to the Deville Volunteer Fire Department in the amount of \$1,000.

**RECOMMENDATION** -- The police jury should either repay the loan or obtain written documentation from the volunteer fire department reclassifying this loan as a grant; thereby adjusting the payable and recording it as revenue.

**MANAGEMENT' RESPONSE** -- The president of the police jury, in a letter dated May 23, 1996, stated that the volunteer fire department will be contacted to determine the status of this transaction.

3. **BUCKEYE RECREATION DISTRICT** -- The recreation district, for several years, has been recording an interfund payable to the General Fund in the amount of \$335.

**RECOMMENDATION** -- The recreation district should either repay the interfund payable or the police jury should adopt a resolution reclassifying this as a grant; thereby adjusting the payable and recording it as revenue.

**MANAGEMENT'S RESPONSE** -- The president of the police jury, in a letter dated May 23, 1996, stated that the recreation district has repaid the loan to the General Fund.

## MANAGEMENT LETTER POINTS

Continued

4. **WATERSHED MAINTENANCE FUND** -- At December 31, 1995, this fund had a deficit in the unreserved/undesignated fund balance in the amount of \$1,421. Additionally, this fund has been operating at deficit for the past few years.

**RECOMMENDATION** -- The jury should review the current schedule of user fees being charged for use of the Cotile Recreation Area and the expenditures of this fund to determine the course of action that needs to be undertaken to eliminate this deficit and ensure that a deficit is not incurred in future years. As a note of interest, the General Fund financed the operation in the amount of approximately \$15,328 for 1995 and \$32,024 for 1994.

**MANAGEMENT'S RESPONSE** -- The president of the police jury, in a letter dated May 23, 1996, stated that the jury has supplemented the operations of this fund through General Fund appropriations, and that the jury is currently looking into the rate structure as well as cost saving measures that should help reduce or eliminate this deficit in the future.

5. **PARISH TRANSPORTATION FUND** -- Louisiana Revised Statute (LSA-R.S.) 48:755 -- requires the police jury to adopt a system of administration to include the development of a capital improvement program on a selective basis. The parishwide capital improvement program shall list all projects to be constructed during the fiscal year. Each parish shall undertake a continuing study of the needs of the various parish roads for the purpose of bringing existing roads up to current standards or for replacement of existing roads where required and shall keep the information so developed up to date through a continuing annual needs study. Each parish shall develop a parishwide program of construction inclusive of parish roads within municipalities to be commenced the ensuing fiscal year, which shall be based upon the anticipated revenues to be appropriated by the legislature and listed in a prioritized ranking based on parishwide needs inclusive of parish roads within municipalities and shall include overlay projects. The program shall also list the projects which may reasonably be anticipated to be constructed in the following two years. All projects listed for the total three-year program shall be approved by the parish governing authority. The capital improvement program shall be adopted by the parish governing authority prior to the beginning of the first year of the three-year plan. The program shall be adopted annually regardless of whether the parish governing authority anticipates capital improvements in the first year of the plan. The funds appropriated to each parish shall be used for the benefit of the parish as a whole and within the priority ranking for the parish. The most critical needs existing parishwide according to the priority ranking shall be met first. Funds shall not be expended in the parish until the parish has complied with the provisions of this Part.

A review of the three-year "parishwide" capital improvements program for the three-year period (1995 through 1997), adopted in February 1995, disclosed the following areas of concern:

- A. The police jury adopted the 1995-1997 parishwide program in February 1995. LSA-R.S. 48:755(B)(1) requires the capital improvement program to be adopted by the parish governing authority prior to the beginning of the first year of the three-year plan. The police jury should have adopted this program prior to December 31, 1994.
- B. The program did not prioritize the projects to be commenced the ensuing fiscal year based on anticipated revenues to be appropriated by the legislature as required by LSA-R.S. 48:755 (B)(1).
- C. The program did not list the projects which may reasonably be expected to be anticipated to be constructed in the following two years, also as required by LSA-R.S. 48:755(B)(1).

**MANAGEMENT LETTER POINTS**  
Continued

Additionally, the Louisiana Attorney General's Office issued an opinion relative to LSA-R.S. 48:755, Attorney General's Opinion No. 96-30 dated 2/7/96, which expands on the requirements originally required by LSA-R.S. 48:755. A summary of the additional requirements include:

1. All road projects should be included in the capital improvement program, even if funding for the repair of those roads will come from parish or road district funds and not from Act funds.
2. All parish road construction, repair and replacement projects should be included within the capital improvement program, including repairs made with gravel and rock and patching done with hot mix by parish employees. The only exception to this requirement would be small projects that could be included within the parishwide selective maintenance program.
3. Restrictions, as contained in LSA-R.S. 48:753 & 754, on the use of Act funds for only certain types of projects would not apply to projects that are funded with purely parish funds, even though such projects must be included within the system of administration.

**RECOMMENDATION** -- The police jury should review their current system of administration and where necessary, revise the current procedures to ensure compliance with the requirements contained in Louisiana law and the expanded requirements contained in Attorney General's Opinion No. 96-30.

**MANAGEMENT'S RESPONSE** -- The president of the police jury, in a letter dated May 23, 1996, stated that, in the future, the three-year capital improvement program will be adopted by year-end at the same time the jury adopts the annual operating budget. This should ensure that the three-year program will be adopted in a timely manner.

Additionally, the president stated that "we feel that Road District Maintenance funds should not be included in the parishwide capital improvement program due to the fact that these funds cannot be spent on a parishwide basis".