

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana

Basic Financial Statements  
(Primary Government)  
and Independent Auditor's Reports  
As of and for the Year Ended December 31, 2008  
(With Comparative Totals, December 31, 2007)

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

Release Date

8/5/09

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

Basic Financial Statements  
(Primary Government)  
and Independent Auditor's Reports  
As of and for the Year Ended December 31, 2008  
(With Comparative Totals, December 31, 2007)

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# HERBIE W. WAY

## CERTIFIED PUBLIC ACCOUNTANT

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### Independent Auditor's Report

#### RAPIDES PARISH POLICE JURY Alexandria, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish Police Jury as of and for the year ended December 31, 2008, which collectively comprise the basic financial statements of the parish's primary government, as listed in the table of contents. These financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these financial statements based on my audit. The financial information for the year ended December 31, 2007, which is included for comparative purposes, was taken from the financial report for that year in which I expressed an unqualified opinion dated May 7, 2008, on the basic financial statements of the Rapides Parish Police Jury.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

The financial statements referred to above include only the primary government of Rapides Parish which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the police jury's legal entity. The financial statements do not include financial data of the police jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the parish's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Rapides Parish as of December 31, 2008, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**RAPIDES PARISH POLICE JURY**  
Independent Auditor's Report  
(Continued)

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of the Rapides Parish Police Jury as of December 31, 2008, and the respective changes in financial position thereof for the year ended, in conformity with accounting principles generally accepted in the United States of America.

The Required Supplementary information (Part I & II), as listed in the foregoing table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the police jury's basic financial statements. The combining and individual nonmajor fund financial statements are not a required part of the basic financial statements. The combining and individual nonmajor financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 8, 2009, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 8, 2009

REQUIRED SUPPLEMENTAL INFORMATION  
PART I

**RAPIDES PARISH POLICE JURY**  
**Alexandria, Louisiana**  
**Management's Discussion and Analysis**  
**December 31, 2008**

The Management's Discussion and Analysis (MD&A) of the Rapides Parish Police Jury's financial performance provides an overview of the police jury's financial activities for the year ended December 31, 2008, with comparative totals presented for the year ended December 31, 2007. The MD&A is designed to focus on the current year's activities, resulting changes and currently known facts.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Rapides Parish Police Jury's basic financial statements. The Rapides Parish Police Jury's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements.**

The government-wide financial statements are designed to provide readers with a broad overview of the Rapides Parish Police Jury's finances, in a manner similar to a private-sector business. These statements for the first time, combine governmental fund's current financial resources with capital assets and long-term debt obligations.

The statement of net assets presents information on all of the Rapides Parish Police Jury's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Rapides Parish Police Jury is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The focus on the statement of activities is on both the gross and net cost of various activities which are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services.

The government-wide financial statements distinguish the different functions of the Rapides Parish Police Jury that is principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Rapides Parish Police Jury include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The Rapides Parish Police Jury does not at this time have any business-type activities.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentations more familiar. The focus now is on the major fund types rather than the non-major fund types. The Rapides Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Management's Discussion and Analysis  
(Continued)

**Governmental Funds** - these funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Rapides Parish Police Jury maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Statement C and Statement E, respectively. At December 31, 2008, these funds are considered to be major funds of the police jury. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Rapides Parish Police Jury adopts an annual appropriated budget for its general, special revenue, and debt service funds. Budgetary comparison statements have been provided at the fund type level for the major funds to demonstrate legal compliance with these budgets.

The basic governmental fund financial statements can be found in the Basic Financial Statements Section of this financial report.

#### **Infrastructure Assets**

General capital assets include land, improvements to land, easements, buildings, vehicles, machinery and equipment, infrastructure, and all other intangible assets that are used in operations and that have initial useful lives greater than one year. The parish has capitalized all purchased general capital and infrastructure assets.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in the Notes Section of this report.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Rapides Parish Police Jury's progress in funding its obligations. Required supplementary information can be found in the Required Supplementary section of this report.

**RAPIDES PARISH POLICE JURY**  
 Alexandria, Louisiana  
 Management's Discussion and Analysis  
 (Continued)

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on the major fund's budgets.

**Government-Wide Financial Analysis**

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the Rapides Parish Police Jury, assets exceeded liabilities by \$79.175 million at the close of the most recent fiscal year.

A large portion of the Rapides Parish Police Jury's net assets reflects its investment in capital assets (land, buildings, machinery, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The Rapides Parish Police Jury uses these capital assets to provide services to citizens, consequently, these assets are not available for future spending. Although the police jury's investment in its capital assets is reported net of related debt, it is not a spendable resource. The resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Rapides Parish Police Jury's Net Assets**

Total net assets for Governmental activities are \$79.175 million. The remaining balance of unrestricted net assets (\$32.556 million) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Rapides Parish Police Jury is able to report positive balances in net assets. The government's total net assets increased by \$5.347 million during 2008. The following table presents, in millions, the comparative statement of net assets in a condensed format.

	<u>2007</u>	<u>2008</u>
<b>ASSETS</b>		
Current and other assets	\$32.002	\$33.985
Capital assets, net	<u>50.437</u>	<u>50.558</u>
Total Assets	<u>82.439</u>	<u>\$84.543</u>
<b>LIABILITIES</b>		
Current and other liabilities	\$5.514	\$3.002
Long-term liabilities	<u>4.254</u>	<u>6.985</u>
Total Liabilities	<u>9.768</u>	<u>9.987</u>

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 Management's Discussion and Analysis  
 (Continued)

	<u>2007</u>	<u>2008</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$45.195	\$46.581
Restricted	.037	.038
Unrestricted	<u>27.438</u>	<u>27.938</u>
Total Net Assets	<u>\$72.670</u>	<u>\$74.557</u>

The results of current year's operations for the police jury are reported on the Statement of Activities. The following table presents, condensed comparative financial information (in millions) from that statement.

	<u>2007</u>	<u>2008</u>
<u>Revenues</u>		
Program revenues:		
Charges for services	\$3.807	\$4.569
Operating grants and contributions	4.408	4.194
Capital grants and contributions	1.644	.344
General revenues:		
Ad valorem taxes	14.170	13.828
Sales and use taxes	5.383	5.210
Other taxes and licenses	1.387	1.408
Federal grants	.018	.136
State grants	1.896	1.890
Interest and investment earnings	1.066	1.007
Other general revenues	<u>.760</u>	<u>.413</u>
Total revenues	<u>34.539</u>	<u>32.999</u>

**RAPIDES PARISH POLICE JURY**  
 Alexandria, Louisiana  
 Management's Discussion and Analysis  
 (Continued)

	<u>2007</u>	<u>2008</u>
Current:		
General government:		
Legislative	\$ .341	\$ .360
Judicial	3.700	3.819
Elections	.193	.260
Finance and administration	1.129	4.522
Other	.712	1.320
Public safety	9.503	7.135
Public works	10.801	8.300
Health and welfare	2.110	.496
Culture and recreation	.437	.452
Economic development and assistance	3.432	4.288
Debt service - interest and fiscal charges	.172	.160
Total expenses	<u>32.530</u>	<u>31.112</u>
Increase in net assets	<u>\$2.009</u>	<u>\$1.887</u>

**Governmental Activities**

Total revenues from governmental activities were \$32.998 million, down from the prior year revenues of \$34.539 million. Sales taxes received this year were \$5.210 million down by \$.174 million over the previous year. Ad valorem taxes collected were \$13.828 million, down by \$.342 million. Funds received from the Louisiana Department Transportation and Development (Parish Transportation Act funds) were \$1.225 million, up from the prior year receipts of \$1.107 million.

Total expenditures in support of governmental activities were \$28.705 million, down from the prior year expenditures of \$35.131 million. Expenditures for public work projects (roads, bridges, etc.) totaled \$3.614 million for 2008, down from the previous year expenditures of \$8.498 million. Expenditures in support of the parish's judicial system were \$3.819 million for 2008, up from the previous year expenditures of \$3.700 million.

**Financial Analysis of the Government's Funds**

As noted earlier, the Rapides Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Rapides Parish Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Rapides Parish Police Jury's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Management's Discussion and Analysis  
(Continued)

As of the end of the current fiscal year, the Rapides Parish Police Jury's governmental funds reported combined ending fund balances of approximately \$32.175 million, an increase of \$4.528 million from the previous year. Total fund balance for the general fund is \$4.876 million, and increase of \$.893 million from the previous year. The unreserved fund balance in the general fund, \$4.064 million, which constitutes an amount which is available for spending at the government's discretion. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. The remainder of fund balance is in special purpose funds to indicate that it is not necessarily available for new spending because it has already been committed to pay for a variety of other special purposes for which the funds were created, Special Revenue Funds, \$27.261 million.

The general fund is the chief operating fund of the Rapides Parish Police Jury. At the end of the current year, total fund balance of the General Fund was \$4.876 million. The fund balance of the Rapides Parish Police Jury's General Fund increased by \$.893 million from the previous year.

**Budgetary Highlights**

The major funds of the Rapides Parish police Jury includes the governmental funds presented on Statements C and E of the police jury's basic financial statements. Budgetary comparisons for these major funds is presented, as required supplemental information, on Schedules 1 through 4 of the police jury's basic financial statements. The following presents significant highlights of selected funds and the budgetary process.

**General Fund** - actual revenues were less than budgeted revenues by approximately \$.620 million or 6.63 per cent. Actual expenditures were less than budgeted expenditures by approximately \$3.381 million or 27.01 percent.

**Road and Bridge Fund** - actual revenues exceeded budgeted revenues by approximately \$.109 million or 2.27 per cent. Actual expenditures were less than budgeted expenditures by approximately \$1.649 million or 34.50 percent.

**Fire Protection District No. 2 Fund** - actual revenues exceeded budgeted revenues by approximately \$.072 million or 1.85 per cent. Actual expenditures were less than budgeted expenditures by approximately \$3.261 million or 100.68 percent.

**Capital Improvement Fund** - actual revenues were less than budgeted revenues by approximately \$.509 million or 64.20 percent. Actual expenditures were less than budgeted expenditures by approximately \$.515 million or 58.36 percent.

**Capital Asset and Debt Administration**

**Capital Assets** - the Rapides Parish Police Jury's investment in capital assets for its governmental activities at December 31, 2008, amounts to \$50.437 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, and infrastructure added this year. Additional information on Rapides Parish Police Jury's capital assets can be found in the Note section of this report. The following table shows capital assets (in millions), net of accumulated depreciation, for the year ended December 31, 2008:

**RAPIDES PARISH POLICE JURY**  
 Alexandria, Louisiana  
 Management's Discussion and Analysis  
 (Continued)

	<u>2007</u>	<u>2008</u>
Land	\$1.911	\$2.072
Buildings and improvements	11.446	12.184
Furniture and equipment	8.403	8.083
Infrastructure	<u>28.597</u>	<u>28.218</u>
Totals	<u>\$50.357</u>	<u>\$50.557</u>

**Debt Administration** - at December 31, 2008, the Rapides Parish Police Jury had total debt outstanding of \$8.016 million. Of this amount, \$1.253 million is comprised of general obligation bonds, \$1.270 million is comprised of certificates on indebtedness, \$1.454 million is comprised of capital lease agreements, \$.579 million in compensated absences, and \$3.460 in the accrued liability relating to the recognition of other postemployment benefits. Additional information on the Rapides Parish Police Jury's long-term debt can be found in the Note section of this report.

**Economic Factors and Next Years Budgets and Rates**

Police Jurors and appointed officials use citizen input and consider many factors when setting the upcoming year's budget and tax millages. Our ad valorem taxes, state revenue sharing, severance taxes and sales tax collections are very important in this process accounting for approximately 70 per cent of the 2008 revenues. Budgetary estimates for the ad valorem and state revenue sharing are based upon expectations of what the tax rolls and approved millages will provide. The jury budgeted the severance taxes and sales tax revenues (combined approximately 27 per cent of total 2008 revenues) conservatively for the ensuing year's budget. Sales tax revenues have continued a slow trend of increasing over the past 20 years, but with the current economic conditions, this trend is not expected to continue. Severance taxes are primarily controlled by the amount of timber harvested in the parish with some amount of oil activity. One major timberland owner recently sold all its mills and timberlands to a partnership and the timberlands were sold again to a private corporation. It is expected that they will continue to harvest timber to supply fiber to mills in the surrounding area.

**Requests for Information**

This financial report is designed to provide a general overview of the Rapides Parish Police Jury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Rapides Parish Police Jury, ATTN: Treasurer, Post Office Box 1150, Alexandria, LA 71309-1150, phone 318/473-6660.

RAPIDES PARISH POLICE JURY  
Primary Government  
Alexandria, Louisiana

BASIC FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 2008, AND FOR THE YEAR THEN ENDED  
(WITH COMPARATIVE TOTALS, DECEMBER 31, 2007)

## Statement A

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana

Statement of Net Assets  
December 31, 2008  
(With Comparative Totals, December 31, 2007)

ASSETS	2008	2007
Cash and cash equivalents	\$17,818,031	\$14,875,882
Receivables	16,167,327	17,125,663
Other assets	594	492
Capital assets (net of accumulated depreciation):		
Nondepreciable:		
Land	2,071,747	1,991,290
Depreciable:		
Buildings and improvements	12,183,919	11,445,508
Furniture, equipment, and other	8,083,464	8,403,421
Infrastructure	28,218,422	28,596,860
TOTAL ASSETS	<u>\$84,543,503</u>	<u>\$82,439,115</u>
LIABILITIES		
Accounts, salaries, and other payables	\$1,254,560	\$3,932,796
Deferred revenues	556,173	422,384
Interest payable	160,049	171,621
Long-term liabilities:		
Due within one year	1,030,897	988,083
Due in more than one year	6,985,014	4,254,334
Total Liabilities	<u>9,986,692</u>	<u>9,769,218</u>
NET ASSETS		
Invested in capital assets, net of related debt	46,580,071	45,194,661
Restricted for debt service	38,375	37,035
Unrestricted	27,556,810	27,438,202
TOTAL NET ASSETS	<u>\$74,556,810</u>	<u>\$72,669,898</u>

The accompanying notes are an integral part of these financial statements

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana

Statement of Activities  
For the Year Ended December 31, 2008  
(With Comparative Totals for the Year Ended December 31, 2007)

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			2008	2007
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
Governmental activities:					
General government:					
Legislative	\$359,479				(\$359,479)
Judicial	3,819,355	\$1,011,323	\$23,203		(2,784,829)
Elections	259,909				(259,909)
Finance and administrative	4,521,566				(4,521,566)
Other	1,320,432	1,600,341			279,909
Public safety	7,135,153	1,653,541	278,539		(5,203,073)
Public works	8,300,022	33,869	1,679,576	\$343,599	(6,242,979)
Health and welfare	495,942		718,250		326,402
Culture and recreation	451,678	270,217	2,558		(178,903)
Economic development and assistance			1,489,383		(2,900,449)
Other					(160,049)
Debt service					
Total Governmental Activities	31,111,312	4,569,291	4,193,500	343,599	(22,671,238)

(Continued)

The accompanying notes are an integral part of these financial statements.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana

Statement of Activities

For the Year Ended December 31, 2008  
 (With Comparative Totals for the Year Ended December 31, 2007)

	2008	2007
General revenues:		
Taxes:		
Property taxes, levied for general purposes	\$13,828,196	\$14,170,183
Sales and use taxes, levied for general purposes	2,319,933	2,163,730
Sales and use taxes, levied for public works	2,889,707	3,219,607
Other taxes, licenses, and penalties	437,746	394,805
Licenses and permits	970,737	991,705
Federal grant programs - unrestricted	136,303	17,874
State grant programs - unrestricted	1,889,696	1,895,717
Interest and investment earnings	1,006,583	1,066,584
Miscellaneous	412,934	759,759
Total general revenues and special items	23,905,337	24,679,963
Changes in net assets	1,886,912	2,008,726
Net assets - beginning of year	72,669,898	70,661,171
Net assets - end of year	\$74,556,810	\$72,669,898

(Concluded)

The accompanying notes are an integral part of these financial statements.

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2008  
(With Comparative Totals, December 31, 2007)

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND	CAPITAL IMPROVEMENT FUND	OTHER GOVERNMENTAL FUNDS	2008 TOTAL GOVERNMENTAL FUNDS	2007 TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>							
Cash and cash equivalents	\$2,384,848	\$1,905,863	\$3,331,370	\$83,607	\$10,112,342	\$17,818,031	\$14,875,882
Receivables	2,838,758	521,750	3,778,339	1,043	9,027,437	16,167,327	17,125,663
Interfund receivables	77,383				1,380	78,763	98,491
Other					1,594	78,594	98,492
<b>TOTAL ASSETS</b>	<b>\$5,300,989</b>	<b>\$2,427,613</b>	<b>\$7,109,709</b>	<b>\$84,650</b>	<b>\$19,141,754</b>	<b>\$34,064,715</b>	<b>\$32,100,529</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$401,644	\$23,560	\$242,710	\$5,372	\$581,274	\$1,254,560	\$3,932,796
Interfund payables	10,735				68,028	78,763	98,491
Deferred revenues	12,450			79,278	464,445	556,173	422,384
<b>Total liabilities</b>	<b>424,829</b>	<b>23,560</b>	<b>242,710</b>	<b>84,650</b>	<b>1,113,747</b>	<b>1,889,496</b>	<b>4,453,671</b>

(Continued)

The accompanying notes are an integral part of these financial statements.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND	CAPITAL IMPROVEMENT FUND	OTHER GOVERNMENTAL FUNDS	2008 TOTAL GOVERNMENTAL FUNDS	2007 TOTAL GOVERNMENTAL FUNDS
Fund Balances							
Reserved for debt service					\$38,375	\$38,375	\$37,035
Unreserved:	\$812,476					812,476	781,921
Designated - General Fund							
Undesignated:							
General Fund	4,063,684	\$2,404,053	\$6,866,999		17,989,631	4,063,684	3,201,433
Special Revenue Funds						27,260,683	23,626,468
Total Fund Balances	4,876,160	2,404,053	6,866,999	NONE	18,028,007	32,175,218	27,646,858
TOTAL LIABILITIES AND FUND BALANCES	\$5,300,989	\$2,427,613	\$7,109,709	\$84,650	\$19,141,754	\$34,064,715	\$32,100,529

(Concluded)

The accompanying notes are an integral part of these financial statements.

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana

Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
December 31, 2008  
(With Comparative Totals, December 31, 2007)

	2008	2007
Total Fund Balances - Governmental Funds	\$32,175,218	\$27,646,857
Cost of capital assets		
Less - accumulated depreciation	50,557,551	50,437,078
	\$376,353,773	
	(325,796,222)	
	-----	-----
Elimination of interfund assets and liabilities:		
Interfund receivables	78,763	
Interfund payables	(78,763)	
	-----	-----
Long-term liabilities:		
Bonds payable	1,253,000	
Certificates of indebtedness payable	1,270,000	
Capital leases payable	1,453,851	
Compensated absences payable	578,664	
Other postemployment benefits	3,460,396	
Interest payable - current	160,049	
	-----	-----
	(8,175,959)	(5,414,038)
	-----	-----
Net Assets	\$74,556,810	\$72,669,898
	=====	=====

The accompanying notes are an integral part of these financial statements.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008  
 (With Comparative Totals for the Year Ended December 31, 2007)

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND	CAPITAL IMPROVEMENT FUND	OTHER GOVERNMENTAL FUNDS	2008 TOTAL GOVERNMENTAL FUNDS	2007 TOTAL GOVERNMENTAL FUNDS
REVENUES							
Taxes							
Ad valorem	\$1,608,268		\$3,854,094		\$8,365,834	\$13,828,196	\$14,170,183
Sales and use	437,746	\$2,889,707			2,319,933	5,209,640	5,383,337
Other taxes, penalties, and interest	970,737					437,746	394,805
Licenses and permits						970,737	991,705
Intergovernmental revenues.							
Federal funds	311,035				2,341,358	2,879,956	3,004,209
State funds	650,204		161,647	\$113,870	1,077,845	3,683,142	4,946,339
Local funds	16,930	227,562			300,429	317,359	417,188
Fees, charges, and commissions for services	1,687,293	1,579,576			2,045,797	3,733,091	2,981,458
Fines and forfeitures	9,382				922,393	931,775	826,081
Use of money and property	67,792	50,192	59,413		341,599	518,996	1,066,584
Miscellaneous	235,049	1,512			251,026	487,587	357,271
Total revenues	5,994,435	4,848,549	4,075,154	113,870	17,966,216	32,998,224	34,539,161

(Continued)

The accompanying notes are an integral part of these financial statements.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008  
 (With Comparative Totals for the Year Ended December 31, 2007)

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND	CAPITAL IMPROVEMENT FUND	OTHER GOVERNMENTAL FUNDS	2008 TOTAL GOVERNMENTAL FUNDS	2007 TOTAL GOVERNMENTAL FUNDS
EXPENDITURES							
Current:							
General government.	359,479				2,064,447	359,479	340,831
Legislative	1,754,907					3,819,355	3,699,902
Judicial	259,909					259,909	192,539
Elections	994,909				14,448	994,909	1,127,709
Finance and administrative	974,228				1,406,269	988,676	1,212,873
Other	1,697,316		3,297,016		6,400,601	8,920,354	8,920,354
Public safety		4,883,820			3,613,644	8,497,464	12,484,106
Public works	14,400				1,613,186	1,627,586	1,614,359
Health and welfare	80,132				372,782	452,914	373,548
Culture and recreation					4,030,318	4,144,188	3,425,815
Economic development and assistance				113,870			
Miscellaneous							
Capital outlay							
Debt service							
		13,222			1,146,756	1,159,978	1,738,957
Total expenditures	6,135,280	4,897,042	3,297,016	113,870	14,261,850	28,705,058	35,130,992

(Continued)

The accompanying notes are an integral part of these financial statements.

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2008  
(With Comparative Totals for the Year Ended December 31, 2007)

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND	CAPITAL IMPROVEMENT FUND	OTHER GOVERNMENTAL FUNDS	2008 TOTAL GOVERNMENTAL FUNDS	2007 TOTAL GOVERNMENTAL FUNDS
EXCESS (Deficiency) OF REVENUES	(\$140,845)	(\$34,991)	\$778,138	NONE	\$3,704,366	\$4,306,669	(\$591,831)
OVER EXPENDITURES							
OTHER FINANCING SOURCES (Uses)							
Increase in long-term debt		35,195			200,000	200,000	1,562,563
Sale of capital assets	2,256,291				1,283,836	35,195	4,205,301
Operating transfers in	(1,222,641)				(2,317,486)	3,540,128	(4,205,301)
Operating transfers out						(3,540,128)	
Total other financing sources (uses)	1,033,650	35,195	NONE	NONE	(833,650)	235,194	1,562,563
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	892,806	(13,299)	778,138	NONE	2,870,716	4,528,361	970,732
FUND BALANCES AT BEGINNING OF YEAR	3,983,354	2,417,352	6,088,861	NONE	15,157,291	27,646,857	26,676,126
FUND BALANCES AT END OF YEAR	\$4,876,160	\$2,404,053	\$6,866,999	NONE	\$18,028,007	\$32,175,219	\$27,646,858

(Concluded)

The accompanying notes are an integral part of these financial statements.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana

Reconciliation of the Governmental Funds  
 Statement of Revenues, Expenditures, and Changes  
 in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2008  
 (With Comparative Totals for the Year Ended December 31, 2007)

	2008	2007
Total net change in fund balances - governmental funds	\$4,528,361	\$970,732

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlay in the period:

Capital outlays	\$4,300,810	
Depreciation expense	4,180,337	
	120,473	1,035,195
Proceeds from financing arrangements entered into are included in the Governmental Funds as other financing sources, but debt proceeds are not reported on the Statement of Activities but are reported on the Statements of Net Assets	(200,000)	(1,562,563)

Repayment of long-term liabilities is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Assets

In the Statement of Activities, certain operating expenses, such as compensated absences and other postemployment benefits are measured by the amounts earned during year, but in the Governmental Funds expenditures for these items are measured by the amount of financial resources used.

(Continued)

The accompanying notes are an integral part of these financial statements.

(3,526,657) (798)

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana

Reconciliation of the Governmental Funds  
 Statement of Revenues, Expenditures, and Changes  
 in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2008  
 (With Comparative Totals for the Year Ended December 31, 2007)

	2008	2007
	-----	-----
	(\$160,049)	(\$171,621)
	(35,194)	182
	-----	-----
	\$1,886,912	\$2,008,726
	=====	=====

Interest on long-term debt in the Statement of Activities differs from the amount reported in the Governmental Funds because interest is recognized as an expenditure in the when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

Certain costs are recognized as an expenditure when paid in the Governmental Funds, but in the Statement of Activities, prepaid expenses are allocated over the period of the related expense.

Change in net assets of governmental activities

(Concluded)

The accompanying notes are an integral part of these financial statements.

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

Balance Sheet, December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	Sales Tax	Hotel Motel Tax	Renaissance	Senior Citizens	Regular Payroll	2008 Total	2007 Total
<b>ASSETS</b>							
Cash and equivalents	\$333,264	\$5,191	\$300,115	\$251,233	\$206,282	\$1,096,085	\$1,476,232
Receivables	12,158,742		1,164,770	600,380	728	13,924,621	11,919,229
<b>TOTAL ASSETS</b>	<b>\$12,492,006</b>	<b>\$5,191</b>	<b>\$1,464,886</b>	<b>\$851,614</b>	<b>\$207,010</b>	<b>\$15,020,705</b>	<b>\$13,395,461</b>
<b>LIABILITIES</b>							
Accounts payable	\$27,226		\$2,610	\$3,161	\$114,270	\$147,266	\$10,702
Due to taxing bodies and others	12,464,780	\$5,191	1,462,276	848,453	92,740	14,873,439	13,384,759
<b>TOTAL LIABILITIES</b>	<b>\$12,492,006</b>	<b>\$5,191</b>	<b>\$1,464,886</b>	<b>\$851,614</b>	<b>\$207,010</b>	<b>\$15,020,705</b>	<b>\$13,395,461</b>

The accompanying notes are an integral part of these financial statements.

**RAPIDES PARISH POLICE JURY**  
(Primary Government)  
Alexandria, Louisiana

Notes to the Basic Financial Statements  
As of and for the Year Ended December 31, 2008

**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 9 jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2012.

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 power to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Rapides Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the police jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

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

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**C. FUNDS**

The police jury uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain police jury functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the police jury are classified as follows:

**Governmental Funds**

Governmental funds account for all or most of the police jury's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the police jury. The following are the police jury's primary governmental funds:

**General Fund** -- the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.

**Special revenue funds** -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt service funds** -- account for transactions relating to resources retained and used for the payment of principal and interest on general long-term debt recorded in the general long-term debt account group.

**Capital projects funds** -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

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

**Fiduciary (agency) funds** -- account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency fund has no measurement focus, but does use the modified accrual basis of accounting.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Government-Wide Financial Statements** - include the Statement of Net Assets (Statement A) and the Statement of Activities (Statement B). These financial statements report the financial position and results of operations for the police jury as a whole. Fiduciary funds, if applicable, are not included at this level, as they are only reported in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Government-Wide Financial Statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities (Statement B) derive directly from parties outside the police jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the police jury's general revenues.

**Allocation of Indirect Expenses** - The police jury reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

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

**Fund Financial Statements** - governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. Fund financial statements report detailed information about the police jury. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds and, if applicable, the agency fund use the modified accrual basis of accounting. 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 pay liabilities of the current period. The police jury considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Federal and state entitlements (which includes state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Expenditure driven Federal and state grants are recorded as restricted grants-in-aid when the reimbursable expenditures have been incurred.

Ad valorem taxes 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 47:1993 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. Taxes are normally collected in December, January, and February of the fiscal year.

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

Sales and use taxes are recorded in the month collected by the Rapides Parish Sales and Use Tax Department (collection agent) or by the Louisiana Department of Public Safety and Corrections, Public Safety Services.

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

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

Based on the above criteria, federal and state entitlements, ad valorem taxes, and sales and use tax are treated as susceptible to accrual by the police jury.

**Expenditures**

Salaries are recorded as expenditures when earned.

Purchases of various operating equipment and supplies are recorded as expenditures in the accounting period they are purchased.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Transfers between funds that are not expected to be repaid, sale of assets, and proceeds from the sale of bonds are accounted for as other financing sources (uses). These transactions are recognized at the time the underlying events occur.

**Deferred Revenues**

The police jury, if applicable, reports deferred revenues on its fund financial statements balance sheet. Deferred revenues arise when resources are received by the police jury before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the police jury has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

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

**E. BUDGETS**

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

The budgets are prepared on the modified accrual basis of accounting and all appropriations lapse at year end. Encumbrances are not formally recognized within the accounting system for budgetary control purposes; however, outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Formal budgetary integration (within the accounting records) is employed as a management control device.

The treasurer is authorized to transfer amounts between line items within a fund; however, when requested by the police jury, budgetary comparisons are prepared and presented to the police jury during a regular meeting. The police jury reviews these comparisons and proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in the police jury minutes published in the official journal. Budget amounts included in the accompanying financial statements include the original and final amended budget amounts.

**F. ENCUMBRANCES**

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

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

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those income-producing items with original maturities of usually 90 days or less. 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 their principal offices in Louisiana. Under state law, the police jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**H. INVESTMENTS**

In accordance with Louisiana Revised Statute (LSA-R.S.) 32:2955, the police jury, upon determination of the availability of funds in excess of immediate cash requirements by its treasurer or chief financial officer and in the exercise of prudent judgment, may invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness guaranteed by federal agencies or United States government instrumentalities, provided that such obligations are backed by the full faith and credit of the United States government; and savings accounts and certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana. Additionally, the police jury may invest in mutual or trust fund institutions (limited to 25 per cent of the funds considered available for investment under this section) provided that they are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the investment Act of 1940 and have underlying investments consisting solely of securities of the United States government or its agencies. Investments are stated at fair value.

**I. INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods and services provided or rendered. These receivables and payables are classified as interfund receivables and payables on the fund financial statements but are eliminated for reporting purposes on the government-wide financial statements.

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

**J. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury capitalizes all assets with an estimated useful life of more than one year. Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. All capital assets, other than land and construction in progress, are depreciated using the straight-line method of depreciation. Interest costs on debt used to finance the acquisition and/or construction of capital assets are not capitalized. The following is a summary of the estimated useful life(s) of the various capital assets of the police jury:

Asset Type	Useful Life (Years)
Streets and bridges	30 - 70
Buildings and improvements	20 - 40
Machinery and Equipment	5 - 20
Furniture and fixtures	5

**K. COMPENSATED ABSENCES**

All employees earn from 80 to 200 hours of vacation leave each year, depending on their length of service with the police jury. Because 160 hours is the maximum amount of vacation leave that can be accumulated, the amount of vacation leave an employee accumulates over this amount is rolled over into their sick leave. No accrued current expenditures are reported in the governmental funds, as the amounts are considered immaterial, but the full liability and related costs are reported in the government-wide financial statements.

Accumulated sick leave is not paid to an employee upon termination, accordingly, no liability has been recorded relating to these sick leave benefits.

**L. RESTRICTED NET ASSETS**

For government-wide statement of net assets, net assets, if applicable, are reported as restricted when constraints placed on net asset use are either, externally imposed by creditors (such as debt covenants, construction contracts, etc.), grantors, contributors, or laws or regulations of other governments and/or imposed by law through constitutional provisions or enabling legislation.

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

**M. FUND EQUITY**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**N. EXTRAORDINARY AND SPECIAL ITEMS**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the police jury, which are either unusual in nature or infrequent in occurrence.

**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. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**P. SALES TAXES**

The Rapides Parish Police Jury has been authorized to levy and collect the following sales and use taxes:

A one per cent sales and use tax, approved by the voters on September 1967, for an indefinite period. The tax proposition provides that the tax 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 law for capital improvements.

A one-half per cent sales and use tax, renewed by the voters on July 15, 2007, effective June 1, 2008, and expiring on May 31, 2012. 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 tax proposition provides that the tax be used construct and maintain public streets, roads, highways, bridges, and drainage.

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

Q. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS

At December 31, 2008, the police jury has cash and cash equivalents (book balance) as follows:

<u>Governmental Funds</u>		
Interest-bearing demand deposits		\$17,818,031
<u>Agency Funds</u>		
Interest-bearing demand deposits		<u>1,096,085</u>
Total Cash and Cash Equivalents		<u><u>\$18,914,116</u></u>

The collected bank balances (cash and cash equivalents), at December 31, 2007, are secured as follows:

Description	Category			Bank	Book
	1	2	3	Balance	Balance
Demand deposits	<u>\$250,000</u>	<u>NONE</u>	<u>\$30,371,924</u>	<u>\$30,621,924</u>	<u>\$18,914,116</u>

Category 1 includes cash and cash equivalents that are insured or registered or for which the securities are held by the police jury or its agent in the police jury's name. Category 2 includes uninsured and unregistered cash and cash equivalents for which securities are held by the bank's trust department, broker-dealers, or agent in the police jury's name. Category 3 includes uninsured and unregistered cash and cash equivalents for which the securities are held by the bank's trust department, broker-dealer, or by its agent but not in the police jury's name.

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. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

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

3. RECEIVABLES

The receivables at December 31, 2008, are as follows:

Class of Receivable	General Fund	Road and Bridge Fund	Fire Protection District No. 2 Fund	Capital Improvement Fund	Other Governmental Funds	Total
Taxes:						
Ad valorem	\$1,556,202		\$3,712,486		\$8,158,083	\$13,426,771
Sales and use						
Other taxes penalties, and interest	112,106					112,106
Licenses and permits						
Intergovernmental revenues:						
Federal	346,581	\$227,562		\$1,043	126,761	701,947
State	167,358	292,291	45,666		437,710	943,024
Fees, charges, & commissions	22,972				231,492	254,463
Fines and forfeitures	771				60,778	61,549
Other	632,768	1,897	20,188		12,614	667,466
<b>Total</b>	<b>\$2,838,758</b>	<b>\$521,750</b>	<b>\$3,778,339</b>	<b>\$1,043</b>	<b>\$9,027,437</b>	<b>\$16,167,327</b>

4. CAPITAL ASSETS

Governmental capital assets and depreciation activity as of and for the year ended December 31, 2008, is as follows:

	Land	Construction in Progress	Buildings and Improvements	Furniture and Equipment	Infrastructure	Total
Beginning Balance	\$1,991,290	NONE	24,106,988	\$17,412,393	\$328,542,292	\$372,052,963
Additions	80,457		1,337,490	1,059,854	2,372,605	4,850,406
Deductions				(549,596)		(549,596)
<b>Ending Balance</b>	<b>2,071,747</b>	<b>NONE</b>	<b>25,444,478</b>	<b>\$17,922,651</b>	<b>\$330,914,897</b>	<b>\$376,353,773</b>
<b>Accumulated Depreciation</b>						
Beginning Balance	NONE	NONE	(12,661,480)	(9,008,972)	(299,945,432)	(321,615,885)
Additions			(599,079)	(1,225,952)	(2,751,043)	(4,576,074)
Deductions				395,737		395,737
<b>Ending Balance</b>	<b>NONE</b>	<b>NONE</b>	<b>(13,260,559)</b>	<b>(9,839,187)</b>	<b>(302,696,475)</b>	<b>(325,796,222)</b>
<b>Ending Balance, net</b>	<b>\$2,071,747</b>	<b>NONE</b>	<b>\$12,183,919</b>	<b>\$8,083,464</b>	<b>\$28,218,422</b>	<b>\$50,557,551</b>

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

Depreciation charged to the following functions.

General government	\$332,853
Public safety	998,446
Public works	3,094,609
Health and welfare	125,985
Culture and recreation	19,540
Economic development and assistance	4,641
	-----

Total	\$4,576,074
	=====

**5. PENSION PLANS**

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials, enrolled as of January 1, 1997, are eligible to participate in the system. Under Plan A, employees who were hired prior to January 1, 2007, may retire at or after age 65 with at least 7 years of credited service, at 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 and employees who were hired after January 1, 2007, may retire at age 67 with at least 7 years of credited service, at age 62 with at least 10 years of credited service, or at age 55 with at least 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 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 9.50 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 12.75 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, 2008, 2007 and 2006 were \$821,094, \$785,934, and \$800,716, respectively, equal to the required contributions for each year.

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

**Louisiana Firefighters Retirement System** - substantially all employees of the Rapides Parish Fire Protection Districts are members of the Louisiana Firefighters Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Membership in the 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 the 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 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and who 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 provides death and disability benefits. Benefits are established by state statute.

The system issues a publicly available financial report, annually, that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Firefighters Retirement System of Louisiana, 2722 Wooddale Blvd., Baton Rouge, LA 70805, or by calling (225)925-4060.

Members of the system are required to contribute 8 percent of their annual covered salary to the plan, while the employer's contribution rate is 12.5 per cent. The contribution requirements of plan members and their employer are established and may be amended by state statute. As provided by Louisiana Revised Statutes (LSA-R.S.) 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 year. The employer contributions to the system for the years ended December 31, 2008, 2007, and 2006, were \$280,836, \$289,734, and \$325,364, respectively, equal to the annually required contributions.

**6. LONG-TERM LIABILITIES**

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The lease obligations, consisting of equipment, i.e., vehicles, tractors, motor graders, et cetera, are paid from the Parish Transportation Fund and the Road District Maintenance Funds.

The following is a schedule of changes in long-term liabilities for the year ended December 31, 2008:

	General Obligation Bonds	Certificates of Indebtedness	Capital Leases	Compensated Absences	Other Post- Employment Benefits	Total
Beginning Balance	\$1,758,000	\$1,186,000	\$1,820,934	\$477,483	NONE	\$5,242,417
Additions		200,000		368,056	\$4,072,723	4,640,779
Deductions	(505,000)	(116,000)	(367,083)	(266,875)	(612,327)	(1,867,285)
Ending Balance	\$1,253,000	\$1,270,000	\$1,453,851	\$578,664	\$3,460,396	\$8,015,911
Due within one year	\$532,000	\$140,000	\$358,897			\$1,030,897
Due in more than one year	721,000	1,130,000	1,094,954	\$578,664	\$3,460,396	6,985,014
Total	\$1,253,000	\$1,270,000	\$1,453,851	\$578,664	\$3,460,396	\$8,015,911

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

Year End December 31,	General Obligations Bonds	Certificates of Indebtedness	Capital Lease Obligations	Total
2009	\$584,393	\$187,417	\$419,136	\$1,190,946
2010	585,453	191,879	370,492	1,147,824
2011	59,803	188,749	328,148	576,700
2012	59,948	191,335	244,033	495,316
2013	60,610	191,552	104,251	356,413
Thereafter		536,893	161,891	698,783
<b>Totals</b>	<b>\$1,350,205</b>	<b>\$1,487,825</b>	<b>\$1,627,952</b>	<b>\$4,465,982</b>

  

	General Obligations Bonds	Certificates of Indebtedness	Capital Lease Obligations	Total
Principal:				
Due within one year	\$532,000	\$140,000	\$358,897	\$1,030,897
Due in more than one year	721,000	1,130,000	1,094,954	2,945,954
<b>Total</b>	<b>1,253,000</b>	<b>1,270,000</b>	<b>1,453,851</b>	<b>3,976,851</b>
Interest:				
Due within one year	\$52,393	\$47,417	\$60,239	\$160,049
Due in more than one year	44,813	170,408	113,862	329,082
<b>Total</b>	<b>97,205</b>	<b>217,825</b>	<b>174,101</b>	<b>489,131</b>
<b>Grand Total</b>	<b>\$1,350,205</b>	<b>\$1,487,825</b>	<b>\$1,627,952</b>	<b>\$4,465,982</b>

The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments:

Year End December 31,	Capital Lease Obligations
2009	\$419,136
2010	370,492
2011	328,148
2012	244,033
2013	104,251
Thereafter	161,891
Total minimum lease payments	1,627,952
Less - amount representing interest	(174,101)
<b>Net present value of future lease payments</b>	<b>\$1,453,851</b>

**7. POST-EMPLOYMENT BENEFITS**

The Rapides Parish Police Jury provides certain continuing post-employment health care benefits for its employees. Substantially all of the Rapides Parish Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Rapides Parish Police Jury. These benefits for retirees and similar benefits for active employees are provided through, whose monthly premiums are paid jointly by the employee and the Rapides Parish Police Jury. There were 75 retirees and 370 active employees participating in the insurance program during this year.

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

**Plan Description**

The Rapides Parish Police Jury's medical and pharmacy benefits are provided through a commercial insurance company. The plan is a single-employer plan for financial reporting purposes and for this valuation.

Participants, hired prior to January 1, 2007, are eligible for medical and pharmacy benefits upon retirement at age 65 with at least 7 years of service, at age 60 with at least 10 years of service, at age 55 with at least 25 years of service, and at any age with at least 30 years of service.

All other participants are eligible for medical and pharmacy benefits upon retirement at age 67 with at least 7 years of service, at age 62 with at least 10 years of service, at age 55 at least 30 years of service.

**Contribution Rates**

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. At December 31, 2008, retirees age 64 and younger pay a monthly rate of \$75.33 for retiree and \$307.42 for retiree and spouse, and retirees 65 and older pay \$41.11 for retiree and \$225.08 for retiree and spouse.

**Funding Policy**

Until 2008, The Rapides Parish Police Jury recognized the cost of providing post-employment medical and pharmacy benefits (Rapides Parish Police Jury's portion of the retiree medical and pharmacy premiums) as an expense when the benefit premiums were due and thus financed the cost of the postemployment benefits on a pay-as-you-go basis. In 2007, Rapides Parish Police Jury's portion of medical and pharmacy care funding cost for retired employees totaled \$3,461,525.

Effective with the Fiscal Year beginning January 1, 2008, Rapides Parish Police Jury prospectively implemented Government Accounting Standards Board Statement Number 45 (GASB 45), Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions.

**Annual Required Contribution**

Rapides Parish Police Jury's Annual Required Contribution (ARC) is an amount actuarially determined, as of July 1, 2008, in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the year beginning January 1, 2008, for medical and pharmacy benefits as set forth below:

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

	<u>Medical &amp; Pharmacy</u>
Normal cost	\$2,088,178
30-year UAL amortization amount	<u>1,984,545</u>
Annual required contribution (ARC)	<u><u>\$4,072,723</u></u>

**Net Post-employment Benefit Obligation (Asset)**

The table below shows Rapides Parish Police Jury's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending December 31, 2008:

	<u>Medical &amp; Pharmacy</u>
Beginning Net OPEB Obligation	NONE
Annual required contribution (ARC)	\$4,072,723
Interest on Net OPEB Obligation	NONE
ARC Adjustment	<u>NONE</u>
OPEB Cost	4,072,723
Assumed contributions made	<u>(612,327)</u>
Change in Net OPEB Obligation	<u><u>3,460,396</u></u>
Ending Net OPEB Obligation	<u><u>\$3,460,396</u></u>

The following table shows Rapides Parish Police Jury's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability, assuming a 4.00% discount rate (without prefunding), compounded annually:

<u>Post- Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
Medical & pharmacy	12/31/2008	\$4,072,723	15.0%	\$3,460,396

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

**Funded Status and Funding Progress**

In the fiscal year ending December 31, 2008, Rapides Parish Police Jury made no contributions to its post-employment benefits plan. The funding status is as follows:

Actuarial accrued liability (UAL) - medical & pharmacy	\$34,316,780
Actuarial value of plan assets	NONE
Unfunded actuarial accrued liability (UAAL)	\$34,316,780
Funded ratio (actuarial value of plan assets/AAL)	0.0%

Actuarial accrued liability is defined as that portion, as determined by a particular actuarial cost method (Rapides Parish Police Jury uses the Unit Credit Actuarial Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in the fiscal year, the entire actuarial accrued liability was unfunded.

The schedule of funding progress presented as required supplemental information presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Due to GASB No. 45 being implemented this year, there is no comparative information on this schedule.

**Actuarial Methods and Assumptions**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by Rapides Parish Police Jury and its employee plan members) at the time of the valuation. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method**

The ARC is determined using the Unit Credit Actuarial Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

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

**Actuarial Value of Plan Assets**

Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Withdrawal Rate**

A service-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%. The rates for each service-year are below:

<u>Years of Service</u>	<u>Percent Turnover</u>
Less than 1	25.0%
1	21.0
2	15.0
3	12.0
4	10.0
5	9.0
6	8.0
7	7.0
8	6.0
9	5.0
10-11	4.0
12-13	3.0
14-19	2.0
19+	1.0

**Investment Return Assumption (Discount Rate)**

GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will be funded, a % annual investment return has been used in this valuation. This is a conservative estimate of the expected long-term return of a balanced and conservative investment portfolio under professional management.

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

**Health Care Cost Trend Rate**

The expected rate of increase in medical and pharmacy cost are summarized as follows:

<u>Year</u>	<u>No Medicare</u>	<u>Medicare</u>
2008	7.8%	7.8%
2009	7.2	7.2
2010	6.3	6.3
2011-2012	5.8	5.8
2013-2016	5.7	5.7
2017-2021	5.6	5.6
2022-2026	5.5	5.5
2027-2031	5.4	5.4
2032	5.3	5.3
2033	5.2	5.2
2034-2035	5.1	5.1
2036-2037	5.0	5.0
2038-2041	4.9	4.9
2042-2046	4.8	4.8
2047-2052	4.7	4.7
2053-2061	4.6	4.6
2062-2074	4.5	4.5
2075	4.4	4.4
2076-2077	4.2	4.2
2078-2084	4.1	4.1
2085+	4.0	4.0

**Mortality Rate**

Healthy lives - RP-2000 projected to 2010 using scale AA.

**Method of Determining Value of Benefits**

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by Rapides Parish Police Jury for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid.

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

**8. 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 transfer balance due at year-end to the general fund because it appropriates funds in excess of this amount on an annual basis; accordingly, this amount, if any, has not been recorded as a liability of the criminal court fund or as a receivable of the general fund.

**9. INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables/payables at December 31, 2008 are as follows:

	Interfund	
	Receivable	Payable
General Fund	\$78,763	
Other governmental funds		\$78,763
Totals	<u>\$78,763</u>	<u>\$78,763</u>

**10. RISK MANAGEMENT**

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. With the exception of general liability and errors and omissions insurance, which have not been obtained, the police jury carries commercial insurance for all the aforementioned risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

**11. LITIGATION**

At December 31, 2008, the police jury is involved in several lawsuits. In the opinion of the police jury's legal counsel, none of the lawsuits will result in loss to the police jury in excess of the police jury's insurance.

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

12. CHANGES IN AGENCY FUND BALANCES

	Sales Tax	Hotel Motel Tax	Renaissance	Senior Citizens	Regular Payroll	2008 Total	2007 Total
<u>Deposit Balance at</u>							
Beginning of Year	\$13,292,591	\$5,571	\$1,285,880	\$767,171	\$86,598	\$15,437,811	\$11,417,108
<u>Additions</u>							
Sales tax collections	114,393,939	1,629,441				116,023,379	115,253,193
Occupational licenses	3,896,785					3,896,785	3,900,207
Use of money and property	73,898	530	12,993	\$4,803	\$6,395	98,618	106,161
Other	855		1,223,192	630,674	702	1,855,423	2,732
Total additions	118,365,476	1,629,971	1,236,185	635,477	7,097	121,874,206	119,262,293
Total	131,658,067	1,635,542	2,522,064	1,402,648	93,696	137,312,017	130,679,401
<u>Reductions</u>							
Salaries and related benefits	915,927					915,927	963,797
Operating expenses	624,692	32,589	39,789	20,195	955	718,220	525,882
Settled to taxing bodies and others	117,652,668	1,597,762	1,020,000	534,000		120,804,430	115,804,963
Total reductions	119,193,287	1,630,351	1,059,789	554,195	955	122,438,577	117,294,642
<u>Deposit Balance at</u>							
End of Year	\$12,464,780	\$5,191	\$1,462,276	\$848,453	\$92,740	\$14,873,439	\$13,384,759

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana

BUDGETARY COMPARISONS  
FOR THE YEAR ENDED DECEMBER 31, 2008

REQUIRED SUPPLEMENTAL INFORMATION

PART II

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 2008

	Budgeted Amounts		Actual on Budgetary Basis	Actual Over/ (Under)
	Original	Final		
<b>REVENUES</b>				
-----				
Taxes:				
Ad valorem	\$1,453,200	1,473,200	1,504,084	\$30,884
Other taxes, penalties, and interest	378,000	416,000	427,690	11,690
Licenses and permits	991,714	966,813	970,737	3,924
Intergovernmental revenues:				
Federal funds	786,221	785,945	275,318	(510,627)
State funds	627,343	832,439	688,670	(143,769)
Local funds	14,000	14,000	16,930	2,930
Fees, charges, and commissions for services	5,265,426	4,768,825	4,782,023	13,198
Fines and forfeitures	11,800	9,800	9,376	(424)
Use of money and property	109,730	97,031	68,748	(28,283)
	-----	-----	-----	-----
Total revenues	9,637,434	9,364,053	8,743,575	(620,478)
	-----	-----	-----	-----
<b>EXPENDITURES</b>				
-----				
Current:				
General government:				
Legislative	480,190	2,238,313	364,887	1,873,426
Judicial	1,799,186	1,794,781	1,787,795	6,987
Elections	198,762	232,041	233,387	(1,346)
Finance and administration	3,702,435	4,792,423	4,023,136	769,287
Other	1,100,406	956,306	905,718	50,588
Public safety	2,375,713	2,392,339	1,733,799	658,541
Health and welfare	14,400	14,400	14,400	
Economic development and assistance	110,480	94,380	70,953	23,427
	-----	-----	-----	-----
Total expenditures	9,781,572	12,514,984	9,134,075	3,380,908
	-----	-----	-----	-----

(Continued)

See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 2008

	Budgeted Amounts		Actual on Budgetary Basis	Actual Over/ (Under)
	Original	Final		
EXCESS (Deficiency) OF REVENUES				
OVER EXPENDITURES	(\$144,138)	(\$3,150,931)	(\$390,500)	\$2,760,431
OTHER FINANCING SOURCES (Uses)				
Operating transfers in	2,340,351	2,934,827	2,845,508	(89,319)
Operating transfers out	(2,134,151)	(2,105,234)	(2,105,234)	
Total other financing sources (uses)	206,200	829,593	740,274	(89,319)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	62,062	(2,321,338)	349,774	2,671,112
FUND BALANCES AT BEGINNING OF YEAR	1,937,974	2,381,641	2,381,644	3
FUND BALANCES AT END OF YEAR	\$2,000,035	\$60,303	\$2,731,417	\$2,671,114

(Concluded)

See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND - ROAD AND BRIDGE FUND

Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 2008

	Budgeted Amounts		Actual on Budgetary Basis	Actual Over/ (Under)
	Original	Final		
<b>REVENUES</b>				
<b>Taxes:</b>				
Sales and use	\$2,990,018	\$2,926,318	\$2,889,707	(\$36,611)
<b>Intergovernmental revenues:</b>				
Federal funds	278,000	282,100	282,099	(1)
State funds	1,487,000	1,419,000	1,574,401	155,401
Use of money and property	68,000	61,000	51,036	(9,964)
<b>Total revenues</b>	<b>4,823,018</b>	<b>4,688,418</b>	<b>4,797,242</b>	<b>108,824</b>
<b>EXPENDITURES</b>				
Current - public works	5,076,860	6,417,239	4,767,891	1,649,348
Debt service	13,197	13,222	13,222	
<b>Total expenditures</b>	<b>5,090,057</b>	<b>6,430,461</b>	<b>4,781,113</b>	<b>1,649,348</b>
<b>EXCESS (Deficiency) OF REVENUES</b>				
<b>OVER EXPENDITURES</b>				
	(267,039)	(1,742,043)	16,130	1,758,173
<b>OTHER FINANCING SOURCES (Uses)</b>				
Sale of assets			35,195	35,195
Operating transfers out	267,561	(267,561)	(155,075)	(112,487)
<b>Total other financing sources (uses)</b>	<b>267,561</b>	<b>(267,561)</b>	<b>(119,880)</b>	<b>(77,292)</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER</b>				
<b>SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	522	(2,009,604)	(103,750)	1,680,881
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	NONE	2,009,604	2,009,614	10
<b>FUND BALANCES AT END OF YEAR</b>				
	\$522	NONE	\$1,905,863	\$1,905,864

See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND - FIRE PROTECTION DISTRICT NO. 2

Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 2008

	Budgeted Amounts		Actual on Budgetary Basis	Actual Over/ (Under)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$3,531,200	\$3,570,000	\$3,659,481	\$89,481
Intergovernmental revenues:				
State funds	155,591	160,990	160,887	(103)
Use of money and property	145,000	77,000	59,413	(17,587)
Total revenues	3,831,791	3,807,990	3,879,782	71,792
<b>EXPENDITURES</b>				
Current - public safety	6,572,976	6,498,968	3,238,416	3,260,551
Total expenditures	6,572,976	6,498,968	3,238,416	3,260,551
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(2,741,185)	(2,690,978)	641,366	3,332,343
<b>OTHER FINANCING SOURCES (Uses)</b>				
Operating transfers out	(58,815)	(58,815)	(59,788)	973
Total other financing sources (uses)	(58,815)	(58,815)	(59,788)	973
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(2,800,000)	(2,749,793)	581,578	3,333,316
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	2,800,000	2,749,793	2,749,793	NONE
<b>FUND BALANCES AT END OF YEAR</b>	NONE	NONE	\$3,331,370	\$3,333,316

See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 GOVERNMENTAL FUND - CAPITAL IMPROVEMENT FUND

Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 2008

	Budgeted Amounts		Actual on Budgetary Basis	Actual Over/ (Under)
	Original	Final		
REVENUES				
-----				
Intergovernmental revenues - state funds	\$1,205,000	\$793,089	\$509,233	(\$283,856)
Total revenues	1,205,000	793,089	509,233	(283,856)
-----				
EXPENDITURES				
-----				
Current - economic development and assistance	1,294,525	882,614	515,151	367,463
Total expenditures	1,294,525	882,614	515,151	367,463
-----				
EXCESS (Deficiency) OF REVENUES				
-----				
OVER EXPENDITURES	(89,525)	(89,525)	(5,918)	83,607
-----				
FUND BALANCES AT BEGINNING OF YEAR	89,525	89,525	89,525	
-----				
FUND BALANCES AT END OF YEAR	NONE	NONE	\$83,607	\$83,607
-----				

See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 MAJOR GOVERNMENTAL FUNDS

Reconciliation of Non-GAAP (Budgetary) Basis to  
 GAAP Basis Financial Statements  
 For the Year Ended December 31, 2008

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND	CAPITAL IMPROVEMENT FUND
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING				
SOURCES OVER EXPENDITURES AND OTHER USES -				
SCHEDULE 1	\$349,774	(\$103,750)	\$581,578	(\$5,918)
REVENUES/RECEIVABLES	33,068	64,679	195,585	(400,237)
EXPENDITURES/PAYABLES	373,417	39,275	975	406,155
OTHER	136,547			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING				
SOURCES OVER EXPENDITURES AND OTHER USES -				
STATEMENT E	\$892,806	\$204	\$778,138	NONE

See independent auditor's report.

RAPIDES PARISH POLICE JURY, PRIMARY GOVERNMENT  
ALEXANDRIA, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
NONMAJOR GOVERNMENTAL FUNDS  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 NONMAJOR GOVERNMENTAL FUNDS - OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	2008 TOTAL	2007 TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	\$10,051,462	\$38,375	\$22,506	\$10,112,342	\$8,128,424
Receivables	9,027,437			9,027,437	9,870,402
Interfund receivables	1,380			1,380	16,072
Other assets	594			594	492
<b>TOTAL ASSETS</b>	<b>\$19,080,873</b>	<b>\$38,375</b>	<b>NONE</b>	<b>\$19,141,753</b>	<b>\$18,015,389</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$581,274			\$581,274	\$2,434,479
Interfund payables	68,028			68,028	97,419
Deferred revenues	441,939		\$22,506	464,445	326,200
<b>Total Liabilities</b>	<b>1,091,242</b>	<b>NONE</b>	<b>22,506</b>	<b>1,113,747</b>	<b>2,858,099</b>
Fund Equity:					
Fund balances (deficit):					
Reserved for debt service		\$38,375		38,375	37,035
Unreserved/undesignated	17,989,631			17,989,631	15,120,256
<b>Total Fund Equity</b>	<b>17,989,631</b>	<b>38,375</b>	<b>NONE</b>	<b>18,028,006</b>	<b>15,157,290</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$19,080,873</b>	<b>\$38,375</b>	<b>\$22,506</b>	<b>\$19,141,753</b>	<b>\$18,015,389</b>

See independent auditor's report.

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

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

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	2008 TOTAL	2007 TOTAL
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$8,365,834			\$8,365,834	\$9,062,336
Sales and use	2,319,933			2,319,933	2,163,730
Intergovernmental revenues:					
Federal funds	2,123,782		\$217,576	2,341,358	2,351,152
State funds	1,065,693		12,152	1,077,845	988,783
Local funds	300,429			300,429	378,198
Fees, charges, and for services	2,045,797			2,045,787	1,988,822
Fines and forfeitures	922,393			922,393	816,005
Use of money and property	340,576	\$1,023		341,599	731,043
Miscellaneous	251,026			251,026	57,809
<b>Total revenues</b>	<b>17,735,465</b>	<b>1,023</b>	<b>229,728</b>	<b>17,966,216</b>	<b>18,537,878</b>
<b>EXPENDITURES</b>					
Current:					
General government:					
Judicial	2,064,447			2,064,447	2,052,496
Other	14,448			14,448	484,095
Public safety	1,406,269			1,406,269	5,616,944
Public works	3,383,915		229,728	3,613,644	6,148,648
Health and welfare	1,613,186			1,613,186	1,599,959
Culture and recreation	372,782			372,782	328,876
Economic development and assistance	4,030,318			4,030,318	1,924,361
Debt service	1,085,879	60,878		1,146,756	1,574,614
<b>Total expenditures</b>	<b>13,971,244</b>	<b>60,878</b>	<b>229,728</b>	<b>14,261,850</b>	<b>19,729,992</b>
<b>EXCESS (Deficiency) OF REVENUES</b>					
<b>OVER EXPENDITURES</b>	<b>3,764,221</b>	<b>(59,855)</b>	<b>NONE</b>	<b>3,704,366</b>	<b>(1,192,114)</b>

(Continued)

See independent auditor's report.

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

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

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	2008 TOTAL	2007 TOTAL
OTHER FINANCING SOURCES (Uses)					
Increase in general long-term debt	\$200,000			\$200,000	\$1,562,563
Operating transfers in	1,222,641	\$61,195		1,283,836	1,243,493
Operating transfers out	(2,317,486)			(2,317,486)	(2,178,486)
Total other financing sources (uses)	(894,845)	61,195	NONE	(833,650)	627,570
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES					
	2,869,376	1,340	NONE	2,870,716	(564,544)
FUND BALANCES AT BEGINNING OF YEAR					
	15,120,256	37,035	NONE	15,157,291	15,721,835
FUND BALANCES (Deficits) AT END OF YEAR					
	\$17,989,631	\$38,375	NONE	\$18,028,007	\$15,157,291

(Concluded)

See independent auditor's report.

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

Combining Balance Sheet, December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	ROAD MAINTENANCE	FIRE PROTECTION	CRIMINAL COURT	WATERSHED MAINTENANCE	RAPIDES MENTAL HEALTH GRANT	MACARTHUR FOUNDATION GRANTS	GRANT/ RAPIDES PARISH LINE	STATE FINES GRANT	NINTH JDC NON- SUPPORT	COURTHOUSE PARKING	SALES TAX AND BOND	JUVENILE FINES AND BONDS	PINEVILLE JUDICIAL EXPENSE
ASSETS													
Cash and cash equivalents	\$4,014,551	\$2,188,798	\$120,076	\$100,545	\$19,823	\$212,199	\$1,287	\$13,507	\$938	\$103,092	\$2,710	\$1,447	\$1
Receivables	4,573,190	3,302,300	71,601			3,744				140			
Interfund receivables													
Other assets													
<b>TOTAL ASSETS</b>	<b>\$8,587,741</b>	<b>\$5,491,097</b>	<b>\$191,676</b>	<b>\$100,545</b>	<b>\$19,823</b>	<b>\$215,942</b>	<b>\$1,287</b>	<b>\$13,507</b>	<b>\$938</b>	<b>\$103,232</b>	<b>\$2,710</b>	<b>\$1,447</b>	<b>\$1</b>
LIABILITIES AND FUND EQUITY													
Liabilities,													
Accounts payable	\$39,986	379,712	\$9,856	\$8,016	\$19,747	\$9,407		\$13,507	\$938	\$762		\$801	
Interfund payables					76	206,535							
Deferred revenues													
Total liabilities	39,986	379,712	9,856	8,016	19,823	215,942	NONE	13,507	938	762	NONE	801	NONE
Fund Equity,													
Fund balances (deficit) - unreserved/undesignated	8,547,755	5,111,386	181,820	92,529	NONE		\$1,287			102,470	\$2,710	647	\$1
Total Fund Equity	8,547,755	5,111,386	181,820	92,529	NONE	NONE	1,287	NONE	NONE	102,470	2,710	647	1
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$8,587,741</b>	<b>\$5,491,097</b>	<b>\$191,676</b>	<b>\$100,545</b>	<b>\$19,823</b>	<b>\$215,942</b>	<b>\$1,287</b>	<b>\$13,507</b>	<b>\$938</b>	<b>\$103,232</b>	<b>\$2,710</b>	<b>\$1,447</b>	<b>\$1</b>

See independent auditor's report.

NINTH JDC JUVENILE EXPENSE	DRUG COURT FINES AND BONDS	COLISEUM OFFICE COMPLEX	COURT REPORTER FUND	911 COMMUNICATIONS DISTRICT	BUCKEYE RECREATION DISTRICT	RAPIDES FATHERING GRANT	911 WIRELESS	HEALTH UNIT	MOTOR VEHICLE	PUBLIC SAFETY	TRAINING	FEDERAL FUNDS	2008 TOTAL	2007 TOTAL
\$95	\$2,402	\$9,192	\$263	\$1,661,778 210,017	\$55,475 60,224	\$5,052	\$995	\$1,180,227 580,342	\$221,700 15,362	\$121	\$51	\$169,457 176,250 1,072 594	\$10,051,462 9,027,437 1,380 594	\$8,091,389 9,870,402 16,072 492
\$95	\$2,402	\$9,192	\$263	\$1,871,795	\$115,699	\$5,052	\$995	\$1,760,569	\$237,062	\$378	\$51	\$347,372	\$19,080,873	\$17,978,354
NONE	NONE	\$584	NONE	\$44,053	\$982	NONE	NONE	\$6,868	\$1,610	\$378	\$51	\$58,513 53,455 235,404	\$581,274 68,028 441,939	\$2,434,479 97,419 326,200
\$95	\$2,402	8,608	\$263	1,827,742	114,717	\$5,052	\$995	1,753,700	235,452	NONE	51	347,372	17,989,631	15,120,256
95	2,402	8,608	263	1,827,742	114,717	5,052	995	1,753,700	235,452	NONE	NONE	NONE	17,989,631	15,120,256
\$95	\$2,402	\$9,192	\$263	\$1,871,795	\$115,699	\$5,052	\$995	\$1,760,569	\$237,062	\$378	NONE	\$347,372	\$19,080,873	\$17,978,354

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

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	ROAD MAINTENANCE	FIRE PROTECTION	CRIMINAL COURT	WATERSHED MAINTENANCE	RAPIDES MENTAL HEALTH GRANT	MACARTHUR FOUNDATION GRANTS	GRANT/ RAPIDES LINE	STATE FINES GRANT	NINTH JDC NON-SUPPORT	COURTHOUSE PARKING	SALES TAX AND BOND
Taxes:											
Ad valorem	\$4,513,898	\$3,197,192									\$2,319,933
Sales and use											
Intergovernmental revenues:					\$165,147						
Federal funds	283,266	171,000									
State funds		263,654	\$8,280								
Local funds									\$236,934		
Fees, charges, and commissions				\$270,217						\$33,869	
For services			922,393	1,006	3	\$1,884	\$24	\$49,342	400	1,414	19
Fines and forfeitures	107,287	58,476				190,414					
Use of money and property		9,555									
Miscellaneous	4,904,451	3,699,877	930,673	271,224	165,150	192,298	24	49,342	237,334	35,282	2,319,952
Total revenues											
EXPENDITURES											
Current:											
Elections											
General government			2,026,670								
Judicial											
Other										14,448	
Public safety	3,383,915				165,150	192,298		49,342	237,334		
Public works				239,285							
Health and welfare											
Culture and recreation	161,468	2,643,038									
Economic development and assistance		399,473									
Debt service	3,545,383	3,042,511	2,026,670	239,285	165,150	192,298	NONE	49,342	237,334	14,448	NONE
Total expenditures											

(Continued)

See independent auditor's report.

JUVENILE FINES AND BONDS	PINEVILLE JUDICIAL EXPENSE	NINTH JDC JUVENILE EXPENSE	COLISEUM OFFICE COMPLEX	DRUG COURT FINES AND BONDS	COURT REPORTER	911 COMMUNICATIONS	BUCKEYE RECREATION DISTRICT	RAPIDES FATHERING GRANT	911 WIRELESS	HEALTH UNIT	MOTOR VEHICLE	PUBLIC SAFETY	TRAINING	FEDERAL	2008 TOTAL	2007 TOTAL
				\$55,215			\$54,533			\$600,211			\$72,126	\$1,787,636	\$8,365,834	\$9,062,336
8,925			\$67,000		\$3,623	\$1,491,893					\$161,648			7,950	2,045,125	1,888,822
11	\$1	419	8	41	26,749	240	1,340	\$231	\$18	136,305	4,941			1,475	922,393	816,005
8,936	NONE	1	67,419	55,223	3,664	1,518,882	64,868	231	18	736,516	166,589	NONE	72,126	2,235,385	17,735,465	18,483,106
8,826					5,749									23,203	2,064,447	2,052,496
			46,615		1,181,281						51,848	5,057	72,126		14,448	484,095
							62,267	16,305		179,754				822,344	1,406,269	5,616,944
			68,672											2,558	3,383,915	6,096,595
			7,988							408,391	108,560			1,613,186	1,613,186	1,599,959
8,826	NONE	NONE	76,660	46,615	5,749	1,181,281	62,267	16,305	NONE	588,144	160,408	5,057	72,126	1,387,280	4,030,318	1,924,361
														2,235,385	13,971,244	19,614,126

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

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	ROAD MAINTENANCE	FIRE PROTECTION	CRIMINAL COURT	WATERSHED MAINTENANCE	RAPIDES MENTAL HEALTH GRANT	MACARTHUR FOUNDATION GRANTS	GRANT/ RAPIDES LINE	STATE FINES GRANT	NINTH JDC NON-SUPPORT	COURTHOUSE PARKING	SALES TAX AND BOND
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$1,359,068	\$657,366	(\$1,095,997)	\$31,939	NONE	NONE	\$24	NONE	NONE	\$20,835	\$2,319,952
OTHER FINANCING SOURCES (Uses)											
Increase in long-term debt		200,000									
Sale of capital assets			1,191,936	25,648							(2,317,486)
Operating transfers in											
Operating transfers out											
Total other financing sources (uses)	NONE	200,000	1,191,936	25,648	NONE	NONE	NONE	NONE	NONE	NONE	(2,317,486)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	1,359,068	857,366	95,940	57,587	NONE	NONE	24	NONE	NONE	20,835	2,465
FUND BALANCES AT BEGINNING OF YEAR	7,188,687	4,254,020	85,881	34,942	NONE	NONE	1,263	NONE	NONE	81,636	245
FUND BALANCES (Deficits) AT END OF YEAR	\$8,547,755	\$5,111,385	\$181,820	\$92,529	NONE	NONE	\$1,287	NONE	NONE	\$102,470	\$2,710

(Concluded)

See independent auditor's report.

JUVENILE FINES AND BONDS	PINEVILLE JUDICIAL EXPENSE	NINTH JDC JUVENILE EXPENSE	COLISEUM OFFICE COMPLEX	DRUG COURT FINES AND BONDS	COURT REPORTER	911 COMMUNICATIONS	BUCKEYE RECREATION DISTRICT	RAPIDES FATHERING GRANT	911 WIRELESS	HEALTH UNIT	MOTOR VEHICLE	PUBLIC SAFETY	TRAINING	FEDERAL	2008 TOTAL	2007 TOTAL
\$110		\$1 (\$9,241)	\$8,608	(\$2,085)	\$337,601	\$2,601 (\$16,075)	\$18	148,372	6,181	(5,057)	NONE	NONE	3,764,221	(1,131,020)		
NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	5,057	NONE	NONE	NONE	NONE	200,000	1,562,563
															1,222,641	1,179,924
															(2,317,486)	(2,178,486)
110	NONE	1 (9,241)	8,608	(2,085)	337,601	2,601 (16,075)	18	148,372	6,181	NONE	NONE	NONE	NONE	NONE	2,869,376	(567,019)
537	\$1	94 11,643	NONE	2,348	1,490,141	112,116 21,127	977	1,605,329	229,271	NONE	NONE	NONE	NONE	NONE	15,120,256	15,687,275
\$647	\$1	\$95 \$2,402	\$8,608	\$263	\$1,827,742	\$114,717 \$5,052	\$995	\$1,753,701	\$235,452	NONE	NONE	NONE	NONE	NONE	\$17,989,632	\$15,120,256

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - ROAD DISTRICT MAINTENANCE FUNDS  
 Combining Balance Sheet, December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	ROAD DISTRICT 1A	ROAD DISTRICT 2B	ROAD DISTRICT 2C	ROAD DISTRICT 3A	ROAD DISTRICT 5A	ROAD DISTRICT 6A	ROAD DISTRICT 7A	ROAD DISTRICT 9B	ROAD DISTRICT 10A	ROAD DISTRICT 36A	2008 TOTAL	2007 TOTAL
<b>ASSETS</b>												
Cash and cash equivalents	\$350,131		\$1,755,220	\$603,238	\$217,752	\$157,693	\$39,393	\$220,871	\$599,444	\$70,810	\$4,014,551	\$3,168,125
Receivables	401,796		969,213	357,866	412,603	711,315	119,458	242,047	839,528	519,364	4,573,190	4,094,742
TOTAL ASSETS	\$751,927	NONE	\$2,724,433	\$961,105	\$630,355	\$869,009	\$158,851	\$462,917	\$1,438,971	\$590,174	\$8,587,741	\$7,262,867
<b>LIABILITIES AND FUND EQUITY</b>												
Liabilities:												
Accounts payable	\$4,241		\$8,005	\$2,529	\$3,369	\$7,395	\$593	\$1,661	\$6,824	\$5,370	\$39,986	\$74,180
Total Liabilities	4,241	NONE	8,005	2,529	3,369	7,395	593	1,661	6,824	5,370	39,986	74,180
Fund Equity:												
Fund balances - unreserved/ undesignated	747,686		2,716,428	958,576	626,986	861,614	158,258	461,256	1,432,147	584,804	8,547,755	7,188,687
Total Fund Equity	747,686	NONE	2,716,428	958,576	626,986	861,614	158,258	461,256	1,432,147	584,804	8,547,755	7,188,687
TOTAL LIABILITIES AND FUND EQUITY	\$751,927	NONE	\$2,724,433	\$961,105	\$630,355	\$869,009	\$158,851	\$462,917	\$1,438,971	\$590,174	\$8,587,741	\$7,262,867

See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - ROAD DISTRICT MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008

	ROAD DISTRICT 1A	ROAD DISTRICT 2B	ROAD DISTRICT 2C	ROAD DISTRICT 3A	ROAD DISTRICT 5A	ROAD DISTRICT 6A	ROAD DISTRICT 7A	ROAD DISTRICT 98	ROAD DISTRICT 10A	ROAD DISTRICT 36A	2008 TOTAL	2007 TOTAL
<b>REVENUES</b>												
Taxes:												
Ad valorem	\$399,776	\$1,176	\$983,370	\$367,494	\$382,953	\$700,169	\$118,819	\$228,672	\$831,994	\$499,475	\$4,513,898	\$3,975,172
State funds	23,248		79,226	12,572	58,012	17,003	5,255	8,357	56,745	22,749	283,266	267,462
Use of money and property	8,877	385	34,073	13,285	6,037	9,225	2,085	6,362	17,682	9,292	107,287	321,585
Total revenues	431,901	1,560	1,096,669	393,451	447,002	726,398	126,143	243,391	906,421	531,515	4,904,451	4,564,219
<b>EXPENDITURES</b>												
Current:												
Public works	247,178	33,763	576,826	202,033	232,556	495,587	103,736	166,851	728,409	596,977	3,383,915	6,253,048
Debt service								87,976	73,491		161,468	155,019
Total expenditures	247,178	33,763	576,826	202,033	232,556	495,587	103,736	254,827	801,900	596,977	3,545,383	6,408,068
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	184,723	(32,202)	519,843	191,418	214,446	230,810	22,408	(11,436)	104,521	(65,461)	1,359,068	(1,843,849)
<b>OTHER FINANCING SOURCES (Uses)</b>												
Increase in long-term debt												600,000
Total other financing sources (uses)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	600,000

(Continued)  
 See independent auditor's report

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 NONMAJOR GOVERNMENTAL FUNDS - ROAD DISTRICT MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008

	ROAD DISTRICT 1A	ROAD DISTRICT 2B	ROAD DISTRICT 2C	ROAD DISTRICT 3A	ROAD DISTRICT 3A	ROAD DISTRICT 5A	ROAD DISTRICT 6A	ROAD DISTRICT 7A	ROAD DISTRICT 9B	ROAD DISTRICT 10A	ROAD DISTRICT 36A	2008 TOTAL	2007 TOTAL
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$184,723	(\$32,202)	\$519,843	\$191,418	\$214,446	\$230,810	\$22,408	(\$11,436)	\$104,521	(\$65,461)	\$1,359,068	(\$1,243,849)	
FUND BALANCES AT BEGINNING OF YEAR	562,963	32,202	2,196,585	767,158	412,540	630,803	135,850	472,693	1,327,626	650,266	7,188,687	8,432,536	
FUND BALANCES AT END OF YEAR	\$747,686	NONE	\$2,716,428	\$958,576	\$636,986	\$861,614	\$158,258	\$461,256	\$1,432,147	\$584,804	\$8,547,755	\$7,188,687	

(Concluded)  
 See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FIRE PROTECTION DISTRICTS  
 Combining Balance Sheet, December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	FIRE DISTRICT NO. 3	FIRE DISTRICT NO. 4	FIRE DISTRICT NO. 5	FIRE DISTRICT NO. 6	FIRE DISTRICT NO. 7	FIRE DISTRICT NO. 8	FIRE DISTRICT NO. 9	FIRE DISTRICT NO. 10	FIRE DISTRICT NO. 11	FIRE DISTRICT NO. 14	2008 TOTAL	2007 TOTAL
<b>ASSETS</b>												
Cash and cash equivalents	\$418,902	\$308,739	\$280,107	\$51,349	\$238,332	\$58,003	\$185,076	\$477,667	\$112,166	\$48,456	\$2,188,798	\$1,469,398
Receivables	608,102	705,050	339,794	232,470	392,254	184,355	76,519	412,881	280,417	70,458	3,302,300	2,987,434
<b>TOTAL ASSETS</b>	<b>\$1,027,004</b>	<b>\$1,013,789</b>	<b>\$619,901</b>	<b>\$293,819</b>	<b>\$630,586</b>	<b>\$242,359</b>	<b>\$261,595</b>	<b>\$890,549</b>	<b>\$392,583</b>	<b>\$118,914</b>	<b>\$5,491,097</b>	<b>\$4,456,831</b>
<b>LIABILITIES AND FUND EQUITY</b>												
Liabilities:												
Accounts payable	\$22,619	\$231,657	\$48,572	\$24,489	\$18,514	\$5,481	\$2,207	\$14,098	\$10,550	\$1,527	\$379,712	\$202,811
Total liabilities	22,619	231,657	48,572	24,489	18,514	5,481	2,207	14,098	10,550	1,527	379,712	202,811
Fund Equity:												
Fund balances - unreserved/undesignated	1,004,385	782,132	571,329	269,331	612,072	236,878	259,388	876,451	382,033	117,387	5,111,386	4,254,020
Total Fund Equity	1,004,385	782,132	571,329	269,331	612,072	236,878	259,388	876,451	382,033	117,387	5,111,386	4,254,020
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,027,004</b>	<b>\$1,013,789</b>	<b>\$619,901</b>	<b>\$293,819</b>	<b>\$630,586</b>	<b>\$242,359</b>	<b>\$261,595</b>	<b>\$890,549</b>	<b>\$392,583</b>	<b>\$118,914</b>	<b>\$5,491,097</b>	<b>\$4,456,831</b>

See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FIRE PROTECTION DISTRICTS  
 Combining Schedule Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008

	FIRE DISTRICT NO. 3	FIRE DISTRICT NO. 4	FIRE DISTRICT NO. 5	FIRE DISTRICT NO. 6	FIRE DISTRICT NO. 7	FIRE DISTRICT NO. 8	FIRE DISTRICT NO. 9	FIRE DISTRICT NO. 10	FIRE DISTRICT NO. 11	FIRE DISTRICT NO. 14	2008 TOTAL	2007 TOTAL
<b>REVENUES</b>												
Taxes - ad valorem	\$601,103	\$677,270	\$331,999	\$210,707	\$367,944	\$175,030	\$68,993	\$408,474	\$286,341	\$69,332	\$3,197,192	\$2,833,166
Intergovernmental revenues -		171,000									171,000	
Federal funds	30,430	59,748	39,190	37,125	44,542	23,481	12,242	6,932	5,877	4,089	263,654	253,454
State funds	10,896	7,771	6,089	3,999	3,676	2,065	3,558	10,015	9,274	1,132	58,476	116,587
Use of money and property							5,355		4,200		9,555	42,195
Miscellaneous												
<b>Total revenues</b>	<b>642,428</b>	<b>915,789</b>	<b>377,278</b>	<b>251,831</b>	<b>416,162</b>	<b>200,576</b>	<b>90,148</b>	<b>425,421</b>	<b>305,692</b>	<b>74,553</b>	<b>3,699,877</b>	<b>3,245,403</b>
<b>EXPENDITURES</b>												
Current:												
Public safety	388,408	885,368	226,284	185,935	372,660	132,536	46,407	143,957	225,807	35,675	2,643,038	3,411,190
Debt service		21,159	57,640	68,712	48,082	50,507		71,811	81,560		399,473	259,995
<b>Total expenditures</b>	<b>388,408</b>	<b>906,527</b>	<b>283,925</b>	<b>254,648</b>	<b>420,742</b>	<b>183,043</b>	<b>46,407</b>	<b>215,769</b>	<b>307,368</b>	<b>35,675</b>	<b>3,042,511</b>	<b>3,701,186</b>

(Continued)  
 See independent auditor's report

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FIRE PROTECTION DISTRICTS  
 Combining Schedule Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008

	FIRE DISTRICT NO. 5	FIRE DISTRICT NO. 4	FIRE DISTRICT NO. 5	FIRE DISTRICT NO. 6	FIRE DISTRICT NO. 7	FIRE DISTRICT NO. 8	FIRE DISTRICT NO. 9	FIRE DISTRICT NO. 10	FIRE DISTRICT NO. 11	FIRE DISTRICT NO. 14	2008 TOTAL	2007 TOTAL
EXCESS (Deficiency) OF REVENUES	\$254,020	\$9,262	\$93,353	(\$2,817)	(\$4,581)	\$17,532	\$43,741	\$209,652	(\$1,675)	\$38,878	\$657,366	(\$455,783)
OVER EXPENDITURES												
OTHER FINANCING SOURCES					200,000						200,000	962,563
Increase in long-term debt					200,000						200,000	962,563
Total other financing sources					200,000						200,000	962,563
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	254,020	9,262	93,353	(2,817)	195,419	17,532	43,741	209,652	(1,675)	38,878	857,366	506,780
FUND BALANCES AT BEGINNING OF YEAR	750,365	772,871	477,976	272,148	416,653	219,345	215,647	666,798	383,708	78,509	4,254,020	3,747,240
FUND BALANCES AT END OF YEAR	\$1,004,385	\$782,132	\$571,329	\$269,331	\$612,072	\$236,878	\$259,388	\$876,451	\$382,033	\$117,387	\$5,111,386	\$4,254,020

(Concluded)

See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FEDERAL FUNDS  
 Combining Balance Sheet, December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	LOUISIANA JOB EMPLOYMENT TRAINING	WORKFORCE INVESTMENT ACT	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	DELTA AREA ECONOMIC DEVELOPMENT	LOCAL GRANTS	NATIONAL FOREST TITLE II	TEEN COURT	STATE ADULT DRUG COURT GRANT	TITLE IV JUVENILE GRANT	TASC GRANT	COMMUNITY RESPONSE	YOUTH COURT
ASSETS												
Cash and cash equivalents	\$36,685	\$7,543	\$172	\$2,321	\$23,647	\$62,788	\$10,473	\$42,010	\$18,692	\$1,072	\$4,428	\$3,051
Receivables	56,585	15,610	75			56,160						
Interfund receivables												
Other	492	102										
<b>TOTAL ASSETS</b>	<b>\$93,761</b>	<b>\$23,255</b>	<b>\$247</b>	<b>\$2,321</b>	<b>\$23,647</b>	<b>\$98,948</b>	<b>\$10,473</b>	<b>\$42,010</b>	<b>\$18,692</b>	<b>\$1,072</b>	<b>\$4,428</b>	<b>\$3,051</b>
LIABILITIES AND FUND EQUITY												
Liabilities												
Accounts payable	2,143	\$22,745	\$247	\$116			\$10,324	\$24,237	\$18,692	\$1,072	\$397	\$1,779
Interfund payable	18,500						149	17,772			4,008	1,271
Deferred revenues	73,118	510		2,206	23,647	\$98,948					23	
Total liabilities	93,761	23,255	247	2,321	23,647	98,948	10,473	42,010	18,692	1,072	4,428	3,051
Fund Equity - fund balance - unreserved - undesignated	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$93,761</b>	<b>\$23,255</b>	<b>\$247</b>	<b>\$2,321</b>	<b>\$23,647</b>	<b>\$98,948</b>	<b>\$10,473</b>	<b>\$42,010</b>	<b>\$18,692</b>	<b>\$1,072</b>	<b>\$4,428</b>	<b>\$3,051</b>

See independent auditor's report.

HOMELESS SHELTER	MOSQUITO	2008 TOTAL	2007 TOTAL
\$8,628	\$8,981	\$169,457	\$145,012
7,860		176,250	175,171
		1,072	1,072
		594	492
<b>\$16,488</b>	<b>\$8,981</b>	<b>\$347,372</b>	<b>\$322,747</b>
=====			
\$8,628		\$58,513	\$52,169
7,860	\$8,981	53,455	68,579
		235,404	201,998
16,488	8,981	347,372	322,747
=====			
NONE	NONE	NONE	NONE
=====			
\$16,488	\$8,981	\$347,372	\$322,747
=====			

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

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008

	LOUISIANA JOB EMPLOYMENT TRAINING	WORKFORCE INVESTMENT ACT	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	DELTA AREA ECONOMIC DEVELOPMENT	LOCAL GRANTS	NATIONAL FOREST TITLE II	TEEN COURT	STATE ADULT DRUG COURT GRANT	TITLE IV JUVENILE GRANT	COMMUNITY RESPONSE
REVENUES										
Intergovernmental revenues:										
Federal funds	\$231,578	\$1,157,243	\$75,286	\$18,794		\$1,731	\$23,203	\$97,109	\$65,137	\$61,341
State funds								437,651		
Local funds		7,800			\$673	827			646	
Fees, charges, and commissions for services										
Use of money and property										
Total revenues	231,578	1,165,043	75,286	18,794	673	2,558	23,203	534,761	65,783	61,341
EXPENDITURES										
Current:							23,203			
General government - Judicial										
Public safety								534,761	65,783	61,341
Public works		104,094				2,558				
Health and welfare										
Culture and recreation					673					
Economic development and assistance	231,578	1,060,949	75,286	18,794						
Total expenditures	231,578	1,165,043	75,286	18,794	673	2,558	23,203	534,761	65,783	61,341
EXCESS OF REVENUES OVER EXPENDITURES	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

(Continued)

See independent auditor's report.

YOUTH COURT	HOMELESS SHELTER	MOSQUITO	2008 TOTAL	2007 TOTAL
\$10,863	\$45,350		\$1,787,636	\$2,253,390
			437,651	278,776
		\$150	8,623	15,596
3			1,475	4,300
10,866	45,350	NONE	2,235,385	2,552,985
			23,203	34,543
10,866	45,350	150	822,344	535,902
			2,558	58,222
			1,387,280	1,924,318
10,866	45,350	150	2,235,385	2,552,985
NONE	NONE	NONE	NONE	NONE

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

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2008

	LOUISIANA JOB EMPLOYMENT TRAINING	WORKFORCE INVESTMENT ACT	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	DELTA AREA ECONOMIC DEVELOPMENT	LOCAL GRANTS	NATIONAL FOREST TITLE II	TEEN COURT	STATE ADULT DRUG COURT GRANT	TITLE IV JUVENILE GRANT	COMMUNITY RESPONSE
EXCESS OF REVENUES	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
OVER EXPENDITURES										
OTHER FINANCING SOURCES (USES)										
Operating transfers in										
Operating transfers out										
Total other financing sources (uses)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
FUND BALANCES AT END OF YEAR	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

(Concluded)

See independent auditor's report.

YOUTH COURT	HOMELESS SHELTER	MOSQUITO	2008 TOTAL	2007 TOTAL
NONE	NONE	NONE	NONE	NONE
NONE	NONE	NONE	NONE	NONE
NONE	NONE	NONE	NONE	NONE
NONE	NONE	NONE	NONE	NONE

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

Combining Balance Sheet, December 31, 2008  
 (With Comparative Totals, December 31, 2007)

	SALES TAX & BOND SINKING	SALES TAX RESERVE	2008 TOTAL	2007 TOTAL
<u>ASSETS</u>				
Cash and cash equivalents	\$9,064	\$29,311	\$38,375	\$37,035
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities	NONE	NONE	NONE	NONE
Fund Equity:				
Fund balances - reserved for debt service	\$9,064	\$29,311	\$38,375	\$37,035
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$9,064</b>	<b>\$29,311</b>	<b>\$38,375</b>	<b>\$34,560</b>

See independent auditor's report.

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008  
 (With Comparative Totals for the Year Ended December 31, 2007)

	SALES TAX & BOND SINKING	SALES TAX RESERVE	2008 TOTAL	2007 TOTAL
REVENUES				
Use of money and property	\$475	\$548	\$1,023	\$2,720
EXPENDITURES				
Debt service	60,878		60,878	63,814
Total expenditures	60,878	NONE	60,878	63,814
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(60,403)	548	(59,855)	(61,094)
OTHER FINANCING SOURCES				
Operating transfers in	61,195		61,195	63,569
Total operating sources (uses)	61,195	NONE	61,195	63,569
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	793	548	1,340	2,475
FUND BALANCES AT BEGINNING OF YEAR	8,272	28,763	37,035	34,560
FUND BALANCES AT END OF YEAR	\$9,064	\$29,311	\$38,375	\$37,035

See independent auditor's report.

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 NON MAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS

Combining Balance Sheet, December 31, 2008  
 (With Comparative Totals for the Year Ended December 31, 2007)

	ESLER FIELD DRAINAGE IMPROVEMENTS	UNION TANK CAR	LCDBG SEWER GRANT	TIOGA ROAD SEWER GRANT	2008 TOTAL	2007 TOTAL
<b>ASSETS</b>						
Cash and cash equivalents				\$22,506	\$22,506	\$49,956
Receivables						132,176
<b>TOTAL ASSETS</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>\$22,506</b>	<b>\$22,506</b>	<b>\$182,132</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable						\$182,132
Deferred revenues				\$22,506	\$22,506	
<b>Total liabilities</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>22,506</b>	<b>22,506</b>	<b>182,132</b>
<b>Fund Equity:</b>						
Fund balances - unreserved - undesignated	NONE	NONE	NONE	NONE	NONE	NONE
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>22,506</b>	<b>\$182,132</b>

See independent auditor's report.

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008

	ESLER FIELD DRAINAGE IMPROVEMENTS	UNION TANK CAR	AIRPORT ROAD SEWER GRANT	TIOGA ROAD SEWER GRANT	2008 TOTAL	2007 TOTAL
<b>REVENUES</b>						
<b>Intergovernmental:</b>						
Federal funds	\$155,843	\$1,600	\$60,133		\$217,576	\$52,053
State funds	12,152				12,152	
<b>Total revenues</b>	<b>167,995</b>	<b>1,600</b>	<b>60,133</b>	<b>NONE</b>	<b>229,728</b>	<b>52,053</b>
<b>EXPENDITURES</b>						
Current - public works	167,995	1,600	60,133		229,728	52,053
<b>Total expenditures</b>	<b>167,995</b>	<b>1,600</b>	<b>60,133</b>	<b>NONE</b>	<b>229,728</b>	<b>52,053</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>						
	NONE	NONE	NONE	NONE	NONE	NONE
<b>OTHER FINANCING SOURCES (Uses)</b>						
Operating transfers out	NONE	NONE	NONE	NONE	NONE	NONE
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>						
	NONE	NONE	NONE	NONE	NONE	NONE
<b>FUND BALANCES AT BEGINNING OF YEAR</b>						
	NONE	NONE	NONE	NONE	NONE	NONE
<b>FUND BALANCES AT END OF YEAR</b>						
	NONE	NONE	NONE	NONE	NONE	NONE

See independent auditor's report.

**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2008

**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, the jurors receives \$1,200 per month for performing the duties of their office.

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 2008

Billings, Richard W.	\$14,800
Bishop, Joe	14,071
Bordelon, Stephen P.	552
Coco, Steve S.	14,071
Floyd, Jamie L.	14,071
Fountaine, Theodore, Jr.	14,600
Fuller, Joe	600
Lincecum, John	14,071
Lindsay, Richard W.	552
Overton, Oliver, Jr.	13,952
Perry, Scott, Jr.	14,600
Reed, Ezra L.	552
Vanderlick, Richard G.	14,039
Wilmore, Donald H.	1,105
Wood, Jerry P., Sr.	552
	-----
Total	\$132,188 =====

See independent auditor's report.

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States.

# HERBIE W. WAY

## CERTIFIED PUBLIC ACCOUNTANT

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### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana

I have audited the financial statements of Rapides Parish Police Jury, primary government, as of and for the year ended December 31, 2008, and have issued my report thereon dated June 8, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Rapides Parish Police Jury's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Rapides Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests, with the exception of the matter discussed in the following paragraphs, disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**SUBSEQUENT EVENT**

On May 14, 2009, the Secretary/Treasurer, while reviewing the general ledger, became aware that certain deposits received during April 2009, had not been posted. Upon further examination, the Secretary/Treasurer discovered that an employee, whose responsibility consists of taking prepared deposit slips to the fiscal agent bank for deposit, had misappropriated cash (totaling \$4,905) from two deposits, dated March 13, 2009, and April 20, 2009, and concealing numerous checks that comprised the total amount of the deposits in a desk drawer.

Upon this discovery, the Secretary/Treasurer contacted the Rapides Parish Sheriff's office and the employee was detained for questioning, was subsequently arrested, charged with felony theft, made restitution for the total amount of cash that was misappropriated, and resigned as an employee of the police jury.

A review of the deposits, by the Secretary/Treasurer, for the months of January 2009, through May 2009, confirmed that these were two isolated instances and the police jury has implemented additional procedures related to deposits and the reconciliation process to ensure that all deposits, in the future, have been properly deposited and recorded.

**Prior Audit Findings**

The audit for the year ended December 31, 2007, disclosed no instances of noncompliance that were required to be reported under *Government Auditing Standards* or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

**General**

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 8, 2009

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana

COMPLIANCE

I have audited the compliance of the Rapides Parish Police Jury, primary government, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. Rapides Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Rapides Parish Police Jury's management. My responsibility is to express an opinion on Rapides Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Rapides Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Rapides Parish Police Jury's compliance with those requirements.

In my opinion, Rapides Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana  
A-133 Report  
(Continued)

**INTERNAL CONTROL OVER COMPLIANCE**

The management of the Rapides Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, we considered Rapides Parish Police Jury's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Rapides Parish Police Jury's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

**GENERAL**

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

**Herbie W. Way**

Herbie W. Way  
Alexandria, Louisiana  
June 8, 2009

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2008

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	EXPENDITURES
<u>UNITED STATES DEPARTMENT OF AGRICULTURE</u>		
Passed through Louisiana Department of Social Services - State Administrative Matching Grants for Food Stamp Program	10.561	\$231,578
Passed the Louisiana Department of Treasury - Schools and Roads - Grants to States	10.665	242,796
		-----
Total United States Department of Agriculture		474,374
		-----
<u>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>		
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants	14.228	61,733
Passed through Louisiana Department of Social Services - Office of Community Services - Emergency Shelter Grants Program	14.231	45,350
		-----
Total United States Department of Housing and Urban Development		107,083
		-----
<u>UNITED STATES DEPARTMENT OF THE INTERIOR</u>		
Passed through Louisiana Department of the Treasury - Payments in-lieu-of taxes	15.226	32,496
		-----
<u>UNITED STATES DEPARTMENT OF JUSTICE</u>		
Passed through Louisiana Commission on Law Enforcement and the Office of Community Services: Juvenile Accountability Incentive Block Grants	16.523	10,863
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	23,203
		-----
Total United States Department of Justice		34,066
		-----
<u>UNITED STATES DEPARTMENT OF LABOR</u>		
Passed through Louisiana Department of Labor - Workforce Investment Act Cluster	17.258, 17.259 17.260	1,250,005
		-----
Total United States Department of Labor		1,250,005
		-----

(Continued)

See independent auditor's report

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	EXPENDITURES
<u>DELTA REGIONAL AUTHORITY</u>		
Passed through Kisatchie Delta Regional Planning Commission - Delta Area Economic Development - Supplemental and Direct Grants	90.201	\$18,794
Total Delta Regional Authority		18,794
<u>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</u>		
Passed through Louisiana Department of Homeland Security - Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	142,496
Emergency Management Performance Grants	97.042	19,779
Assistance to Firefighter Grant	97.044	171,000
Homeland Security Grant Program	97.067	116,264
Total United States Department of Homeland Security		449,539
<u>FEDERAL AVIATION ADMINISTRATION - DEPARTMENT OF TRANSPORTATION</u>		
Passed through Louisiana Department of Transportation and Development - Airport Improvement Program	20.106	155,843
Total Federal Aviation Administration		155,843
<u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
Passed through State of Louisiana, Temporary Assistance for Needy Families	93.558	172,395
Foster Care - Title IV-E	93.658	65,137
Social Services Block Grant	93.667	165,147
Total Issues/Expenditures		402,679
Total Issues/Expenditures		2,893,458

(Concluded)

See independent auditor's report.

**HERBIE W. WAY**  
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

RAPIDES PARISH POLICE JURY  
 Alexandria, Louisiana

Section 1 - Summary of Auditor's Results

**Financial Statements**

Type of auditor's report issued.	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Reportable condition identified not considered a material weakness?	No
Noncompliance material to the financial statements noted?	No

**Federal Awards**

Internal Control over major programs:	
Material weakness identified?	No
Reportable condition identified not considered to be a material weakness?	No
Type of auditor's report issued on compliance for major programs.	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section 510(a)?	No
Workforce Investment Act (Cluster) - CFDA Nos. 17.258, 17.259, 17.260, and 17.261 - has been assessed as major programs.	
Dollar threshold used to distinguish between Type A and Type B Programs.	\$300,000
Auditee qualified as low risk auditee?	Yes

RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
(Continued)

**Section II - Financial Statement Findings**

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Section III - Federal Award Findings and Questioned Costs**

The audit disclosed no findings or questioned costs relating to expenditure of Federal Awards.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 8, 2009