

SEMPER PARISH DISTRICT
 AFFIDAVIT OF ASSETS, LIABILITIES

COMPONENT UNIT STATEMENT OF NET ASSETS,
 LIABILITIES AND CHANGES IN FUND BALANCE

PERIOD ENDING 12/31/2008 AND PERIOD ENDING 12/31/2007
 For The Year Ended December 31, 2008

	2008	2007	2008	2007	2008	2007
			Assets	Liabilities	Assets	Liabilities
ASSETS						
Fixed Assets	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other Assets	0	0	0	0	0	0
Liabilities	0	0	0	0	0	0
NET ASSETS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Net Assets	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Liabilities	0	0	0	0	0	0
NET ASSETS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Net Assets	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Liabilities	0	0	0	0	0	0
NET ASSETS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Net Assets	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Liabilities	0	0	0	0	0	0
NET ASSETS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Net Assets	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Liabilities	0	0	0	0	0	0
NET ASSETS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Net Assets	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Liabilities	0	0	0	0	0	0
NET ASSETS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

See accompanying Notes and Supplemental Information

REPORT OF BOARD DIRECTOR OF JEFFERSON DAVIS PARISH,
JEFFERSON DAVIS PARISH, LOUISIANA.

NOTED TO THE COMPONENT LINE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1986

G. Fixed Assets

Fixed assets used in governmental and other operations are accounted for in the General Fixed Assets Account Group. Plant, property, and equipment acquired - maintained for general governmental operations are accounted as expenditures of the fund making the expenditures and capital outlay in the General Fixed Assets Account Group. Multiple drainage district of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana had no fixed assets at December 31, 1986.

H. Drainage

Under Louisiana Revised Statute 18:1775, the gravity drainage district may levy in certain localities. However, the Multiple Drainage District of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana chose not to levy in any locality.

I. Total Column and Component Line Financial Statements

The total columns on the statements are captioned "Total Column Only" to indicate that they are presented only as a working financial analysis. Data in Total Columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Material inclusions comparable to a consolidation.

J. Fund Equity

Reserve on all fund balances of governmental funds are required to (1) satisfy legal requirements that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriate for long expenditures. The General Fund of the Multiple Drainage District of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana has fund balance that is unreserved and unexpended; the Debt Service Fund has a fund balance that is reserved and the Capital Projects Fund has a fund balance that is unreserved but designated for major construction projects.

K. Vacation and Sick Leave

The gravity drainage district has no policies related to vacation and sick leave. The board of commissioners of the district are employees.

2. LIABILITIES

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

1986	
Authorized	Levied
Millage	Millage
0.0000	00.00

NEWPORT BEACHES DISTRICT
 BEVERLY HILLS PARKS, LOUISIANA

Page 2

COMPONENT UNIT STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUNDS
 For The Year Ended December 31, 1988

	GENERAL FUND	WATER SEWERAGE FUND	STREET LIGHTING FUND	TRUST ACCOUNTS FUND
REVENUES				
SALES TAX	\$ 10,000	\$ 10,000	\$ -	\$ 100,000
SALES TAX	0	0	0	0
SALES TAX	0	0	10,000	100,000
Total revenues	\$ 10,000	\$ 10,000	\$ 10,000	\$ 200,000
EXPENDITURES				
GENERAL	\$ 1,000	\$ -	\$ -	\$ 1,000
WATER AND SEWERAGE	0	0	0	0
STREET LIGHTING	0	0	0	0
TRUST ACCOUNTS	0	0	0	0
Total expenditures	\$ 1,000	\$ 0	\$ 0	\$ 1,000
Change in fund balance	\$ 9,000	\$ 10,000	\$ 10,000	\$ 199,000
REVENUES FROM OTHER SOURCES	\$ 10,000	\$ 10,000	\$ 10,000	\$ 199,000
EXPENDITURES FROM OTHER SOURCES	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues from other sources	\$ 10,000	\$ 10,000	\$ 10,000	\$ 199,000
Total expenditures from other sources	\$ 0	\$ 0	\$ 0	\$ 0
Change in fund balance from other sources	\$ 10,000	\$ 10,000	\$ 10,000	\$ 199,000
Total revenues from other sources	\$ 10,000	\$ 10,000	\$ 10,000	\$ 199,000
Total expenditures from other sources	\$ 0	\$ 0	\$ 0	\$ 0
Change in fund balance from other sources	\$ 10,000	\$ 10,000	\$ 10,000	\$ 199,000
Total revenues from other sources	\$ 10,000	\$ 10,000	\$ 10,000	\$ 199,000
Total expenditures from other sources	\$ 0	\$ 0	\$ 0	\$ 0
Change in fund balance from other sources	\$ 10,000	\$ 10,000	\$ 10,000	\$ 199,000

See Accompanying Notes and Accountants' Compilation report.

MISSISSIPPI DELEGATE DISTRICT
JEFFERSON DAVIS PARISH, LOUISIANA

TABLE OF CONTENTS

Accountant's Compliance Report	1996
	1
COMPONENT UNIT FINANCIAL STATEMENTS	
Exhibit A - Component Unit Combined Balance Sheet - All Fund Types and Asset Groups	2
Exhibit B - Component Unit Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	3
Exhibit C - Component Unit Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund and Debt Service Fund	4
Notes to the Component Unit Financial Statements	5-9
OTHER REPORTS AND REQUIRED DISCLOSURES	
Accountant's Report on Applying Agreed-Upon Procedures Associated with the Financial Statements	10-12

WATERWAY DRAINAGE DISTRICT OF EASTERN BAYOU PARISH,
EASTERN BAYOU PARISH, LOUISIANA

NOTES TO THE COMBINED UNIT FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1996

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, principal and interest on debt, general bond issues, debt principal, interest and related costs.

Capital Projects Fund

The Capital Projects Fund accounts for financial resources used to construct and improve drainage facilities within the district.

2. **Account Groups**

The account groups are not funds. They are governed only with the attainment of financial goals and do not involve measurement of results of operations.

General Long-Term Debt

Long-term liabilities required to be financed from governmental funds are accounted for in the general long-term debt account group, not in the general fund.

C. **Basis of Accounting**

The accounting and financial reporting systems applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a system financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present revenues and disbursements in two financial periods.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means that the amount of the transaction can be determined as of available period, that the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period must be met for revenue recognition for all governmental fund type revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as a fund liability when due or when an accrual basis is prescribed in the debt service fund for payments to be made only in the following year.

1. **Revenues**

All revenues are recognized in the year the revenues are received. All revenue items are received for the cash of the year, income also on November 1st of each year, and license delinquency on December 31st. The taxes are generally collected in December of the current year and January and February of the following year. Interest income is reported on an accrual basis on certificates of deposits and interest money market accounts invested with financial institutions. Interest earned on one thousand deposit is recorded when the certificate matures and the interest is available. Interest earned on interest money market accounts is recorded when received. Intergovernmental revenue is recorded when received.

REPORT OF BOARD DIRECTORS OF THE MISSISSIPPI TURNPIKE AUTHORITY,
JEFFERSON LEVANS PARKER, SUPERVISOR

NOTES TO THE COMPREHENSIVE UNIT FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1996

2. **Equivalents**

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

3. **Other Financing Sources/Funds**

Transfers between funds that are not expected to be repaid and proceeds from the sale of bonds are recognized as other financing sources (uses) and are recognized when the underlying events occur.

6. **Budget Practices**

The authority's budget was adopted in its budget for 1996 on December 18, 1995. The authority's budget does not use encumbrance accounting.

8. **Cash and Cash Equivalents**

For reporting purposes, cash and cash equivalents include checking accounts and certificates of deposit of applicable federal state law, the authority's savings plan deposits, funds within a fiscal agent bank organized under the laws of the United States, or under the laws of the Jefferson Davis Parish Police Jury, or any other state in the nation. Further, the authority's district may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and in all of banks having principal offices in Louisiana or its obligations guaranteed by the federal government.

The authority's savings plan of Jefferson Davis Parish, Louisiana had cash and cash equivalents totaling \$ 278,000 at December 31, 1996. Cash and cash equivalents are stated at cost which approximated market. These deposits must be secured under state law by funds of deposit insurance or by the pledge of state tax owned by the authority. The market value of the pledged account in plus the federal deposit insurance must at all times be equal to the amount of deposits with the fund. These pledged securities are held in the name of the pledging bank in a restricted bank that is usually acceptable to the parties involved.

The following is the authority's cash and cash equivalents at December 31, 1996 with the related liability of deposit insurance and pledged securities:

	PLC/POLICE JURY	NON-PLC/POLICE JURY
	2000000	2000000
Cash and Cash Equivalents	\$ 128,000	\$ 150,000

9. **Reserves**

All reserves are reported at their net values, which is the gross receivable less the estimated portion that is expected to be uncollectible.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we did not express such an opinion. Had we performed additional procedures, other events might have caused us to note assertions that would have been reported to you.

This report is intended solely for the use of management of Stuyvesant Housing Development and the Legislative Auditor, none of whom are, and should not be used by those who have not a good reason to believe, and takes responsibility for the sufficiency of the procedures for their purpose. However, this report is a matter of public record and its distribution is not limited.

Frederick W. Nelson, Robert H. Schulman

Frederick W. Nelson, Robert H. Schulman
June 15, 1990

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments.

6. Trace the budget adoption to the minute book.

We traced the adoption of the original budget to the minutes of meetings held December 18, 1998, which indicate that the budget was approved and adopted by the board of commissioners of Mayaguez Drainage District, Jefferson Davis Parish, Louisiana by a unanimous vote on both issues.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures for determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

8. Randomly select 10 disbursements each during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

Six payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the full board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were properly advertised as required by La. RS 42:11 through 42:12 (the open meetings law).

Mayaguez Drainage District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. No evidence suggests that the notices were posted. Management has advised that notices were properly posted.

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like instruments.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appear to be proceeds of bank loans, bonds, or like instruments.

Advances and Deferrals

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees who have resigned, deceased, advanced, or left.

Mayaguez Drainage District had no employees. Examination of the minutes for the year and meeting disbursements for the year indicate that payments had been made.

FREDERICK, NORTON, ROBERT & SCHULTHESS

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION

Donald W. Frederick, CPA
Carl W. Peckin, CPA
James S. Robert, A. CPA
William F. Schultess, CPA

William F. Deines, CPA

THE FIRST ACADEMY CENTER
POST OFFICE DRAWER 1489
BIRMINGHAM, LOUISIANA 70544

OR 601 824-2200 OR 601 824-8800
OR 601 824-8880 OR 601 824-8880

MEMBERSHIP LISTING WITH ADDRESS, 10/15/77

Members:

American Institute of Certified Public Accountants
Louisiana Society of Certified Public Accountants

IMPLEMENTATION ACCOUNTANTS REPORT ON APPLICABLE AUDITED UPON PROCEDURES

To the Honorable Board of Commissioners
Neville R. Deering, Director
Jefferson Davis Parish, Louisiana

We have performed the procedures included in the Louisiana government Audit Guide and summarized below, which were agreed to by the management of the District and the Legislative Auditor, State of Louisiana, today in order to assist the users in evaluating the present's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 1976. It is noted in the accompanying Louisiana Assertion Questionnaire. This open-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Civilian Aid Law

1. Select all expenditures made during the year for material and supplies exceeding \$ 5000, or public works exceeding \$10,000, and determine whether such purchases were made in accordance with LSA, RS 38:2111-2175 (the public bid law).

No expenditures meet the above description.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA, RS 42:1111 (1)(2) (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate family.

Management Provided with the required list including the noted information.

3. Obtain from management a listing of all the employees during the period under examination.

There were no employees during the period under examination.

4. Determine whether any of those employees included in the listing obtained from management is agreed upon procedures (1) or (2) also included in the listing obtained from management in accordance with procedures (1) as immediate family members.

There were no employees.

ST. PIERRE PARISH DISTRICT OF DEFERRON DAVIS PARISH,
JEFFERSON DAVIS PARISH, LOUISIANA

NOTES TO THE COMPENSING UNIT FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1996

3. **GENERAL LONG TERM DEBT**

The drainage district issued general obligation bonds totaling \$400,000 in 1990, with principal payments due beginning in 1998. Long term debt payable at December 31, 1996 is \$195,000 and is comprised of the following:

expiring on	rate of	original	interest	total amount	due 12/31/96	due 12/31/97
December 31, 1998	5.000%	\$195,000	\$1,000	\$196,000	\$196,000	\$0
					\$196,000	\$0

The annual requirements to service all bonds outstanding at December 31, 1996, including interest of \$77,500, are as follows:

For the following December 31's	
1997	\$ 50,000
1998	50,000
1999	67,500
2000	67,500
Total	\$ 235,000

These general obligation bonds were issued to construct drainage works and for the drainage district and are bonded by a properly levied millage rate within the drainage district.

4. **LITIGATION AND CLAIMS**

There is no litigation pending against the drainage district as of December 31, 1996.

5. **BOARD MEMBERS OR COMMISSIONERS**

As provided by Louisiana R.S. 38:1294, the board members may receive \$60 for each board meeting they attend. The board of commissioners began receiving the per diem in March 1991.

6. **LINE OF ESTIMATE**

The preparation of Jefferson Davis Parish Managette Abatement District's financial statements in conformity with generally accepted accounting principles requires 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 and expenses during the reporting period. Actual results could differ from these estimates.

7. **DEBTALMAYT REPUTATION**

The district payee has recommended insurance to reduce the risk of loss due to liability claims and loss due to physical damage to fixed assets should they occur.

MISSISSIPPI PARISH BOARD OF SUPERVISORS
JEFFERSON LAKE PARISH, LOUISIANA

NOTES TO THE COMPANING UNIT FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF OPERATIONS

Nature of Operations:

The Mississippi drainage district of Jefferson Lake Parish, Jefferson Lake Parish, Louisiana was created by the Jefferson Parish Police Jury under the authority provided by the provisions of Part 1, Chapter 5, Title III of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority supplemental thereto. The Mississippi drainage district of Jefferson Lake Parish, Jefferson Lake Parish, Louisiana was created to open and maintain all natural drains in the district where drainage is accomplished through the natural force of gravity.

In April of 1994, the Board of Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities of state and local governments and entities. In November of 1995, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

A. Reporting Entity:

GASB Codification Section 1100 established criteria for determining the governmental reporting entity and requires that units that should be included within the reporting entity. Overall responsibility for the police jury is determined by the use of the following criteria:

1. Financial Accountability
2. Appointment of a Voting Majority
3. Issuance of WFO
4. Financial Benefit to an Entity as a Primary Government
5. Financial Accountability as a result of Fiscal Dependency

Because the police jury has financial accountability and they appointed a voting majority of the board of supervisors, Mississippi drainage district of Jefferson Lake Parish, Jefferson Lake Parish, Louisiana was determined to be a separate unit of the Jefferson Parish Police Jury, the governing body of the parish and the governmental body with overall responsibility. The accompanying statement only financial statements present information only on the funds as reported by the district and do not present information on the police jury, the general governmental services provided by that governmental unit, or the governmental units that comprise the governmental reporting entity.

B. Fund Accounting:

The activities of the drainage district are organized on the basis of funds and an account group, each of which is a separate financial reporting unit. The operations of each fund are accounted for with a separate set of well-defined accounting rules that recognize its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in three individual funds based upon the purpose for which they are to be spent and the manner by which spending activities are controlled. The funds presented in the financial statements are described as follows:

1. Governmental Fund Type:

General Fund

The General Fund is the general accounting fund of the gravity drainage district. It accounts for all items of revenues, except for those required to be accounted for in other funds.

FREDERICK, NORTON, ROBERT & SCHULTHESS

CERTIFIED PUBLIC ACCOUNTANTS
IN THE STATE OF LOUISIANA

Frederick W. Frederick, CPA
Carl W. Norton, CPA
James A. Norton, A., CPA
Robert E. Schultness, CPA

William M. Thomas, CPA

ONE EAST ACADEMY WING
POST OFFICE BOX 681
JENNINGS, LOUISIANA 70546

OTIS 824-2325
OTIS 824-8880

OTIS 824-8825
Fax OTIS 824-8827

Members:

American Institute of Certified Public Accountants
Louisiana Society of Certified Public Accountants

ACCOUNTANT'S COMPILATION REPORT

To the Honorable Board of Commissioners
Mississippi Exchange District
Jefferson Davis Parish, Louisiana

We have compiled the component unit financial statements of the Mississippi Exchange District, Jefferson Davis Parish, Louisiana as of December 31, 1996, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Frederick W. Norton, Robert E. Schultness

FREDERICK, NORTON, ROBERT & SCHULTHESS
June 18, 1997