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SLACHTA PARISH ERYE TOWN & COUNTRY  
PARISH DISTRICT  
SLACHTA PARISH POLICE JURY  
MONROE, LOUISIANA

General Purpose Financial Statements  
As of and for the Year Ended December 31, 1996  
with Supplemental Information Schedule

**RECEIVED**  
**LEGISLATIVE AUDITOR**  
**9/26/97 11:48 AM '97**

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

Release Date MAR 14 1997

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

December 31, 1996

Office of the Legislative Auditor  
Attention: Ms. Dorothy Hilner  
1600 North Third  
Post Office Box 96997  
Baton Rouge, Louisiana 70804-9697

Dear Ms. Hilner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Washita Parish East Town & Country Drainage District as of and for the fiscal year ended December 31, 1996. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



James H. Moran  
Chairman

Enclosure

ORCHITA PARISH EAST TOWN & COUNTRY DRAINAGE DISTRICT  
Monroe, Louisiana

ANNUAL BUDGET FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996  
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 24:1554 to  
be filed with the Office of Legislative Auditor  
within 90 days after the close of the fiscal year.

AFFIDAVIT

Personally came and appeared before the undersigned  
authority, James D. Morgan, who, duly sworn, deposes and says  
that the financial statements herewith given present fairly  
the financial position of the Orchita Parish East Town &  
Country Drainage District as of December 31, 1996, and the  
results of operations for the year then ended, in accordance  
with the basis of accounting described within the  
accompanying financial statements.

In addition, James D. Morgan, who, duly sworn, deposed and  
says that the Orchita Parish East Town & Country Drainage  
District received \$50,000 or less in revenues and other  
amounts for the fiscal year ending December 31, 1996, and,  
accordingly, is not required to have an audit for the  
previously mentioned fiscal year end.

  
James D. Morgan

Sworn to and subscribed before me, this 7<sup>th</sup> day of March  
19 97.

  
NOTARY PUBLIC

Officer:   
Address: 25 of the Government St  
Monroe, LA 70002  
Phone No. 225-385-3700

**ACCOUNT # 1 PARISH TERRITORIAL DISTRICT**  
**PARISH POLICE JURY**  
**PLaquemine, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Balance Sheet, 12-31, 18<sup>96</sup>

	GOVERNMENTAL				TOTAL (AMOUNTS IN DOLLARS)
	FUNDS		ACCOUNT GROUPS		
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM LIABILITIES	
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and cash equivalents	1,324,479.28 <sup>00</sup>	0	0	0	1,324,479.28 <sup>00</sup>
Investments					
Receivables					
Other assets					
Land, buildings, and equipment			2,076,075.48		2,076,075.48
Other Debits:					
Amounts available in Cash Service Fund					
Amounts to be provided for retirement of general long-term obligations					
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>1,324,479.28<sup>00</sup></u>	<u>0</u>	<u>2,076,075.48<sup>00</sup></u>	<u>0</u>	<u>3,400,554.76</u>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Cash received	0	0	0	0	0
Accounts payable					
Payroll deductions and withholdings payable					
Salaries and wages payable					
Unearned bonds and interest payable					
Bonds payable					
Other liabilities					
<b>Total Liabilities</b>					
<b>Equity and Other Credits</b>			2,076,075.48		2,076,075.48
Investment in general fund assets					
<b>Fund balances:</b>					
Reserved for debt service					
Reserved for _____					
Designated for _____					
Unreserved - undesignated	2,076,075.48				2,076,075.48
<b>Total Equity and Other Credits</b>					
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<u>1,324,479.28<sup>00</sup></u>	<u>0</u>	<u>2,076,075.48<sup>00</sup></u>	<u>0</u>	<u>3,400,554.76</u>

The accompanying notes are an integral part of this statement.

PARISH POLICE DISTRICT  
PARISH POLICE JURY  
 Louisiana  
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended 12-31, 1999

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>			
All valorem taxes	\$	\$	\$
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)			
Other	4,200.00		4,200.00
Interest earnings	100.00		100.00
Other revenues:			
<u>  </u>	7,000.00		7,000.00
<u>  </u>	1.00		1.00
<b>Total revenues</b>	<u>11,301.00</u>		<u>11,301.00</u>
<b>EXPENDITURES</b>			
Salaries and related benefits			
Compensation paid board members			
Legal and accounting	5.00		5.00
Insurance	400.00		400.00
Office supplies	100.00		100.00
Repairs and maintenance	90.00		90.00
Utilities	500.00		500.00
Capital outlay			
Debt service			
Other	1,000.00		1,000.00
<b>Total expenditures</b>	<u>1,195.00</u>		<u>1,195.00</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>10,106.00</u>		<u>10,106.00</u>
<b>OTHER FINANCING SOURCES (uses)</b>			
<b>Total other financing sources (uses)</b>			
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>10,106.00</u>		<u>10,106.00</u>
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	600.00		600.00
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$ 10,706.00</u>		<u>\$ 10,706.00</u>

The accompanying notes are an integral part of this statement.

ILLINOIS PARISH PARISH DISTRICT  
ILLINOIS PARISH POLICE JURY  
Illinois, Louisiana  
**GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures,  
 and Changes in Fund Balance - Budget  
 (GAAP Non-GAAP Basis) and Actual  
 For the Year Ended Dec. 31, 1995**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
<u>PROPERTY TAXES</u>	\$1,000,000	\$1,000,000	( 0.00 )
<u>SALES TAX</u>	200,000	200,000	( 0.00 )
<u>FEES</u>	100,000	100,000	( 0.00 )
<u>GRANTS</u>	0.00	1,000	1,000
<u>INTEREST</u>			
<u>OTHER</u>			
<u>Total revenues</u>	<u>\$1,300,000</u>	<u>\$1,301,000</u>	<u>( 1,000 )</u>
<b>EXPENDITURES</b>			
<u>PROPERTY TAXES</u>	500,000	500,000	( 0.00 )
<u>SALES TAX</u>	500,000	500,000	( 0.00 )
<u>FEES</u>	100,000	100,000	( 0.00 )
<u>GRANTS</u>	0.00	0.00	( 0.00 )
<u>INTEREST</u>	100,000	100,000	( 0.00 )
<u>OTHER</u>			
<u>Total expenditures</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>( 0.00 )</u>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$100,000</b>	<b>\$101,000</b>	<b>1,000</b>
<b>OTHER FINANCING SOURCES (uses)</b>	<b>\$0.00</b>	<b>\$100,000</b>	<b>( 100,000 )</b>
<u>Total other financing sources (uses)</u>			
<b>EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$100,000</b>	<b>\$101,000</b>	<b>( 1,000 )</b>
<b>FUND BALANCE (deficit) AT BEGINNING OF YEAR</b>		<u>25,100.00</u>	
<b>FUND BALANCE (deficit) AT END OF YEAR</b>		<u>\$100,000</u>	

The accompanying notes are an integral part of this statement.

OUACHITA PARISH EAST TOWN & COUNTRY DRAINAGE DISTRICT  
OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**INTRODUCTION**

East Town & Country Drainage District was created in 1978 by the Ouachita Parish Police Jury. It was organized for the purpose of water control and all activities incidental thereto. A special tax assessment was applied to each property owner for the purpose of constructing a levee around the subdivision. Each year thereafter a maintenance tax has been assessed each property owner for the purpose of maintaining the levees, electricity, etc. The annual maintenance tax is limited to 2% of the original assessment. There are five Board members appointed by the Ouachita Parish Police Jury as voluntary members.

The East Town & Country Drainage District is comprised of all property owners located on the east side of Old Sterlington Road in the Town & Country Subdivision. There are approximately three miles, more or less, of levees and drainage canals as well as three control structures and two electric pumps to control the elevation of the water within the levee system.

There are no employees of this district because of the type of service supplied to the residents. The Board has the responsibility of overseeing the proper maintenance and operation of the district.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Ouachita Parish East Town & Country Drainage District have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

Section 8000 of the GASB Codification of Governmental Accounting and Financial Reporting Standards established criteria for determining the governmental reporting

ORCHITA PARISH EAST TOWN & COUNTRY DRAINAGE DISTRICT  
ORCHITA PARISH POLICE JURY  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the police jury appoints the board, the district was determined to be a component unit of the Ouachita Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the governmental reporting entity.

**C. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted revenues, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:



DIAMONITA PARISH EAST TOWN & COUNTRY DRAINAGE DISTRICT  
DIAMONITA PARISH POLICE JURY  
Morrise, Louisiana  
Notes to the Financial Statements (Continued)

1. **General Fund** - the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Debt Service Fund** - accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
3. **Capital Projects Fund** - accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The 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. Operating statements of these funds present increases and decreases in net operating assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Annual maintenance taxes are recorded in the year in which collected. Interest on Demand Deposits is recorded in the period in which earned.

**Expenditures**

Expenditures are recorded when paid.

**E. BUDGETS**

The district uses the following budget practices:

BIANCHITA PARISH EAST TOWN & COUNTRY SEWERAGE DISTRICT  
BIANCHITA PARISH POLICE JURY  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

1. The annual budget is prepared in the fall each year and a copy is forwarded to the Ouachita Parish Police Jury for review.
2. Appropriations lapse at year end.
3. The budget is prepared utilizing previous year actual amounts as a guide. Also, proposed additional expenditures are discussed and appropriate amounts are included in the budget once voted on by the District Board.
4. Any unexpected or unusual budget variance is discussed and decided on by a District Board vote.
5. The Board has administrative oversight of the budget and makes adjustments as needed. Amendments made in 1998 are reflected in the budget comparison presented.

**F. ENCUMBRANCES**

Not applicable.

**G. CASH AND CASH EQUIVALENTS  
AND INVESTMENTS**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the district 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 district 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. Investments are stated at cost.

**H. INVENTORIES**

Not applicable.

**I. PREPAID ITEMS**

Prepaid items are expensed when paid. The district is

OUACHITA PARISH EAST TOWN & COUNTRY DRAINAGE DISTRICT  
OUACHITA PARISH POLICE JURY  
Morrow, Louisiana  
Notes to the Financial Statements (Continued)

limited to liability insurance premium as prepaid expense.

**J. FIXED ASSETS**

Fixed assets are recorded at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. Public domain or infrastructure are capitalized. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost.

**K. DEFERRED REVENUES**

Not applicable.

**L. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**M. FUND EQUITY**

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

Dedicated Fund Balances - represent plans for future use of financial resources.

**N. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

QUADRIITA PARISH EAST TOWN & COUNTRY ENGINEER DISTRICT  
 QUADRIITA PARISH POLICE JURY  
 Monroe, Louisiana  
 Notes to the Financial Statements (Continued)

**B. LEVIED TAXES**

The following is a summary of authorized and levied taxes:

Maintenance	2% of original assessment
-------------	---------------------------

**C. FUND DEFICITS**

Not applicable.

**D. CASH AND CASH EQUIVALENTS**

At December 31, 1998, the district has cash and cash equivalents totaling \$ 38,519.88 as follows:

Demand deposits	\$ 64.44
Interest-bearing demand deposit	38,354.84
Total	<u>\$ 38,519.88</u>

These deposits are stated at cost. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the district has \$38,354.84 in deposits. These deposits are secured from risk by \$100,000 of federal deposit insurance.

**E. INVESTMENTS**

Not applicable.

**F. RECEIVABLES**

The following is a summary of receivables at December 31, 1998:

Class of Receivable:	General Fund
Special Assessments	\$ 5,476.59
Maintenance Assessments	7,459.59
Total	<u>\$12,936.18</u>

DUNHITA PARISH EAST TOWN & COUNTRY DRAINAGE DISTRICT  
DUNHITA PARISH POLICE JURY  
Morrow, Louisiana  
Notes to the Financial Statements (Continued)

7. CHANGES IN GENERAL FIXED ASSETS

Not applicable.

8. PENSION PLAN

Not applicable.

9. OTHER POSTEMPLOYMENT BENEFITS

Not applicable.

10. COMPENSATED ABSENCES

Not applicable.

11. LEASES

Not applicable.

12. CHANGES IN GENERAL LONG-TERM DEBT

Not applicable.

13. RELATED PARTY TRANSACTIONS

14. LITIGATION AND CLAIMS

15. SUBSEQUENT EVENTS

16. DEBTOR PAYMENTS FOR PENSION BENEFITS AND SALARIES

COMPENSATION PAID BOARD MEMBERS

Board members do not receive compensation.