

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LOUIS, MISSOURI
STATE, MISSOURI
FINES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1994 AND 1995

4. **CHANGE IN GENERAL FIXED ASSETS - Continued**

1995	Balance		Disposals	Balance
	Beginning of Year	Additions		
Furniture and Fixtures	\$4,393	\$648		\$5,041
Equipment	29,818	44,765		74,583
Autos	4,338	3,418		7,756
Building	—	1,088	—	1,088
Total	38,549	51,919	0	90,468

5. **REVENUE ANTICIPATION NOTES**

On April 19, 1994, the Commission issued Revenue Anticipation notes in the amount of \$240,000, bearing interest at the rate of 4% and having a maturity date of March 1, 1995. The notes were secured by a pledge and dedication of the Commission's 15 mill property tax and were paid out on January 29, 1995.

On June 1, 1995, the Commission issued revenue anticipation notes in the amount of \$245,000 bearing interest at the rate of 7% and having a maturity date of March 1, 1996. The notes were secured by a pledge and dedication of the Commission's 15 mill property tax and were paid out on February 21, 1996.

On June 19, 1996, the Commission issued revenue anticipation notes in the amount of \$230,000 bearing interest at the rate of 8.15% and having a maturity date of March 1, 1997. The notes were secured by a pledge and dedication of the Commission's 15 mill property tax.

6. **LONG-TERM DEBT**

The Commission issued \$40,000 of Certificates of Indebtedness, Series 1994 bearing interest at the rate of 14 and having a final maturity of March 1, 1999. The certificates are secured by a pledge and dedication of the Commission's 15 mill property tax. These certificates were issued for the purpose of purchasing equipment.

On February 28, 1996, the Commission issued \$20,000 of Certificates of Indebtedness, Series 1995 bearing interest at the rate of 7.75% and having a final maturity of March 1, 2000. The certificates are secured by a pledge and dedication of the Commission's 15 mill property tax and were issued for the purpose of purchasing and improving property.

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 Partner

**INTERIM AUDITOR'S REPORT ON INTERNAL CONTROL
 STRUCTURE BASED ON AN ASSESSMENT OF GENERAL PURPOSE
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
 WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners
 District Five Road and Public Works
 Commission of St. Landry Parish
 Thibodaux, Louisiana

We have audited the general purpose financial statements of District Five Road and Public Works Commission of St. Landry Parish, as of and for the years ended December 31, 1994 and 1995, and have issued our report thereon dated June 23, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the District Five Road and Public Works Commission of St. Landry Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to address the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of District Five Road and Public Works Commission of St. Landry Parish for the years ended December 31, 1994 and 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express any opinion.

To the Board of Commissioners
 District Five Road and Public Works
 Commission of St. Landry Parish
 Page 3

Condition: Actual expenditures of the Central Fund were 12% over budgeted expenditures for the fiscal year ended December 31, 1996.

Criteria: LA R.S. 38-1369 states that a budget shall be amended when actual expenditures exceed budgeted expenditures by 5% or more.

Effect: Budgeted expenditures were exceeded by 12%.

Management's Response: In the future, we will amend the budget on a timely basis so that expenditures will not exceed the budget by 5% or more.

We considered these instances of noncompliance in forming our opinion on whether District Five Road and Public Works Commission of St. Landry Parish's 1996 and 1997 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 23, 1997, on these general purpose financial statements.

We noted an immaterial instance of noncompliance that we have reported to the management of District Five Road and Public Works Commission in a separate letter dated June 23, 1997.

This report is intended for the information of the District Five Road and Public Works Commission of St. Landry Parish, its Board of Commissioners, and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana
 June 23, 1997

To the Board of Commissioners
District Five Road and Public Works
Commission of St. Landry Parish
Page 2

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Explanation of Deficit

Due to the small number of employees, the District Five Road and Public Works Commission of St. Landry Parish, did not have adequate segregation of duties within the accounting system in 1995.

During 1996, the Commission implemented procedures to mitigate this condition without incurring the cost of hiring additional personnel.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is not a material weakness.

In the Commission's prior audit report for the year ended December 31, 1994, a reportable condition was reported. The condition is addressed again in this report for 1995 but has been adequately mitigated for 1996.

This report is intended for the information of the District Five Road and Public Works Commission of St. Landry Parish, its Board of Commissioners and the appropriate regulatory body. However this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Bayouneer, Louisiana
June 13, 1997

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LAUREY PARISH
LEWIS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 1975 AND 1976

8. BOARD MEMBERS - Continued

July 1, 1975 through December 31, 1976

Lawrence Turner	Marvin Dupes
Leslie Gardner	Wilson Robertson
Wilbert Dupre	Caroline Johnson
James M. Fontenot	Brian Ortega
Sam Orsain	Sidney Thibodeaux
Hall Flinn	Brian Camaracha
Larry Lefleur	

9. RECONCILIATION

A reconciliation of the figures shown on pages 4 and 5 to the cash basis figures shown on pages 4 through 8 follows:

	<u>1976</u>	<u>1975</u>
Revenues		
Revenues - page 4	\$409,800	\$408,854
add: Prior year property tax	349,818	485,400
Prior year state revenue sharing	27,248	
Prior year other receivables	19	
Less: Current year property tax	(419,844)	(548,658)
Current year state revenue sharing	(28,174)	(37,748)
Current year other receivables	-----	-----
	<u>\$36,957</u>	<u>\$14,800</u>
Expenditures		
Expenditures - page 5	\$487,978	\$453,188
add: Prior year accounts payable	11,900	5,458
Prior year payroll taxes accrued		1,385
Prior year accrued expenditures	4,615	8,034
Prior year taxes payable	245,808	240,000
Less: Current year accounts payable	(18,400)	(11,995)
Current year payroll taxes accrued	(884)	
Current year accrued expenditures	(6,325)	(6,814)
	<u>\$402,682</u>	<u>\$400,166</u>
Fund balances		
Fund balances - page 6	\$421,931	\$405,684
add: Current year payables	256,088	281,538
Less: Current year receivables	(249,822)	(187,538)
	<u>\$428,197</u>	<u>\$500,684</u>
Fund balances - page 7 of 9	<u>35,982</u>	<u>35,811</u>

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LOUISBY POLICE
LEADER, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995

6. LONG-TERM DEBT - Continued

Changes in long-term liabilities during the years ended December 31, 1996 and 1995 are as follows:

	<u>Compared Certificates of Indebtedness</u>	
	<u>—(Series 1996)</u>	<u>Series 1995</u>
Balance - 1/1/95		\$40,000
Payments in 1995		(7,800)
Increase in 1995	\$1,500	—
Balance - 12/31/95	3,100	32,200
Payments received		\$19,000
Payments in 1996		(5,604)
Increase in 1996	2,252	—
Balance - 12/31/96	<u>5,352</u>	<u>26,596</u>

Annual debt service requirements as maturity on the Certificates of Indebtedness are as follows:

For the year ended December 31,	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
1997	\$8,581	\$12,363	\$20,944
1998	8,860	12,702	21,562
1999	9,048	14,089	23,137
2000	—	—	—
	<u>2,889</u>	<u>29,154</u>	<u>32,043</u>

7. FUND BALANCE

The General Fund does not have a deficit fund balance for the years ended December 31, 1996 or 1995.

8. BOARD MEMBERS

Board members do not get paid for serving on the board. A list of board members follows:

January 1, 1995 through June 30, 1996

Bertha Bush	LeRoy Lafleur
Rick Cason	Samuel Marshall, III
Wilbert Dwyer	William Robinson
James M. Fontenot	Frank Silverard
Tom Givens	Murphy Swanny
Clarence Gaddy	Sidney Thibodeaux, Jr.
	Edward Wilson

John Houston, Esq., CPA
John Lambert, Jr., CPA
Russell J. Searly, CPA
Bryant Linton, CPA
Orville G. Tinsman, CPA
James L. Matthews, Jr., CPA
E. Kenneth Perry, Jr., CPA
Baron J. Galt, CPA



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John S. Dowling, CPA
(1984-1985)

Harold Egger, CPA
Retired

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
District Five Road and Public Works
Commission of St. Landry Parish,
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the District Five Road and Public Works Commission of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of and for the years ended December 31, 1986 and 1985. These general purpose financial statements are the responsibility of the District Five Road and Public Works Commission's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Five Road and Public Works Commission of St. Landry Parish, as of December 31, 1986 and 1985, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 25, 1987 on our consideration of the District Five Road and Public Works Commission's internal control structure and a report dated June 25, 1987 on its compliance with laws and regulations.

John S. Dowling & Company

Opinion, Louisiana
June 25, 1987

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LOUIS, MISSOURI
 LEONARD LORIBIAN
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 ALL FISCAL YEARS
 FOR THE YEARS ENDING DECEMBER 31, 1954 AND 1953

	GENERAL FUND	
	1954	1953
REVENUES		
Taxes		
Property taxes	\$438,423	\$472,050
Intergovernmental		
State revenue sharing	29,174	27,249
Interest		
On property taxes	219	207
On investments	893	986
Miscellaneous		
Bayou Bridge reimbursement	10,000	7,395
Timber sales	2,804	
Other	1,822	63
Total revenues	473,322	508,045
EXPENDITURES		
Current operating		
Labour cost		
Direct on roads	160,345	73,478
Other than roads	42,064	31,645
Office	13,883	13,490
Summer camps	1,180	1,720
Payroll taxes	10,788	9,899
Road supplies		
Aggregate	178,447	27,840
Gravel	40,140	17,113
Flat hole repair	8,995	6,820
Herbicides	554	277
Dirt		944
Soil survey	35,823	29,813
Insurance	25,352	25,944
Equipment		
Rental	45,317	27,378
Repairs and maintenance	44,434	34,768
Tires/tubes	4,384	3,227
Paint	14,820	8,408
Gasoline	14,568	10,419
Oil and filters	8,433	4,835
Office and supplies	27,089	23,859
Contracted services	17,060	27,274
Engineering	948	
Miscellaneous	947	2,174
Capital outlay	54,738	51,390

Continued on next page.

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LOUIS, MISSOURI
 ANNUAL REPORT
 STATEMENT OF REVENUES, EXPENDITURES, AND RESOURCES OR FUND BALANCE -
 SUBJECT CLASS FASER AND RETAIL -
 GENERAL FUND EXPENDITURES
 FOR THE YEAR ENDING DECEMBER 31, 1965

	1965		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Emergency	\$15,335		(\$15,335)
Miscellaneous	4,000	22,174	18,174
Capital outlay	18,000	18,180	18,180
Auto service			
Principal retirement	100,000	100,000	(7,000)
Interest	28,000	18,357	9,643
Total expenditures	265,335	256,885	(8,450)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(27,787)	(26,785)	(1,002)
OTHER FINANCING SOURCES			
Note proceeds	100,000	100,000	(11,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	72,213	73,215	(1,002)
FUND BALANCE, beginning of year		121,326	
FUND BALANCE, end of year		120,324	

The accompanying notes are an integral part of this statement.

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF St. LANDRY PARISH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1994 AND 1993

3. **AD VALOREM TAXES**

District Five Road and Public Works Commission of St. Landry Parish, Louisiana levies a special tax of fifteen (15) mills on all property subject to taxation in the Commission. This tax, which was approved at a special election held on October 16, 1993, will be assessed for a period of 30 years, beginning with the year 1994 and ending with the year 2023, for the purpose of constructing, acquiring, operating and maintaining the roads, bridges and road drainage facilities of the Commission and acquiring the necessary equipment therefor.

The Commission's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the Districts. Property taxes are due on October 1 and become delinquent by January 1 of the following year. The St. Landry Parish Sheriff collects and distributes the property taxes for the District using the assessed values determined by the Tax Assessor of St. Landry Parish.

The Commission is required to remit a percentage of the total ad valorem taxes per the tax roll to a State pension fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is remitted by the Sheriff for the pension fund account used and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of Pension Fund distributions. A breakdown of tax receivable is as follows:

	Total Tax Tax Roll	Pension Fund Requirements	Tax Received in December	Tax Due Receivable
1994	\$545,374	\$19,534	\$9,876	\$415,964
1993	587,456	17,838	-0-	569,618

4. **CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in General Fixed Assets for the years 1994 and 1993 are as follows:

1994	Balance Beginning of Year	Additions	Retirements	Balance End of Year
Furniture and fixtures	\$3,343	\$3,057		\$6,400
Equipment	34,575	23,715		58,290
Autom	3,348	6,418		9,766
Building	3,000			3,000
Land	-----	17,486	---	17,486
Total	\$8,326	\$46,736	-0-	\$54,062

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DE ST. LANDRY PARISH
GENERAL ACCOUNTS
ANNUAL FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1984 AND 1985

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

Release Date JUL 16 1987

**DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LAUDRY PARISH
LELBAE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1990 AND 1991**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Five Road and Public Works Commission of St. Landry Parish (the Commission), is a political subdivision of the State of Louisiana and possesses all the powers necessary to construct, acquire, operate, and maintain roads, bridges, and road drainage facilities as well as the rights, powers, and authority enumerated for such districts in Part II of Chapter 2 of Title 48. The Commission was created by Louisiana Revised Statute 48:600.1.

The Commission is governed by 10 commissioners (one from each of St. Landry Parish District Five's Precincts) appointed by the St. Landry Parish Police Jury. Presently, the commissioners receive no compensation for their services.

A. BASIS OF PRESENTATION

The accompanying financial statements of the District Five Road and Public Works Commission of St. Landry Parish 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 standards-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

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A CORPORATION OF THE STATE OF MISSISSIPPI

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Harold Dugas, CPA
RUSSELL

To the Board of Commissioners
District Five Road and Public Works
Commission of St. Landry Parish
Lafayette, Louisiana

We have audited the general purpose financial statements of District Five Road and Public Works Commission of St. Landry Parish, as of and for the years ended December 31, 1994 and 1995, and have issued our report thereon dated June 25, 1997.

We noted an immaterial instance of noncompliance in 1994 as follows:

The Commission disposed of surplus property in 1994 without advertising for bids or following requirements for disposal of property acquired from the State Division of Administration.

Management has requested that this Commission is a new entity and we are not yet familiar with all laws and regulations. In the future, we will dispose of any surplus property in the proper manner. We will also have an audit performed on a yearly basis.

Some suggestions for improving your system are as follows:

The Commission should obtain a surety bond on the Office Manager because she handles the Commission's funds.

We strongly recommend that the Commission obtain an opinion from their attorney regarding the allowance of compensatory time to all of their employees.

This report is intended for the information of the District Five Road and Public Works Commission of St. Landry Parish, its Board of Commissioners and the appropriate regulatory body. However, this report is a matter of public record, and its distribution is not limited.

John S. Dowling & Company

Lafayette, Louisiana
June 25, 1997

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS

To the Board of Commissioners
 District Five Road and Public Works
 Commission of St. Landry Parish
 Lakeview, Louisiana

We have audited the general purpose financial statements of District Five Road and Public Works Commission of St. Landry Parish, as of and for the years ended December 31, 1994 and 1995, and have issued our report thereon dated June 25, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to District Five Road and Public Works Commission of St. Landry Parish is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in District Five Road and Public Works Commission of St. Landry Parish's 1994 or 1995 financial statements.

Condition: The Commission did not advertise for bids or obtain bids in our instance for materials, labor and equipment for asphaltic concrete and its application in the total amount of \$100,888.83 during 1994.

Criteria: L.S.G. 38:2112 requires the advertisement and letting to the lowest responsible bidder for public work exceeding the contract limit.

Effect: The Commission may not have obtained the lowest price for the public work.

Management's Response: The contractor offered to do the work for this price since he was in the area and would not have to charge a mobilization fee. We checked around and this was an acceptable price so we approved his offer. In the future, we will advertise for bids on all public works over \$50,000.

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1
Combined Balance Sheet - All Fund Types and Account Groups December 31, 1994	3
December 31, 1995	3
Statement of Revenue, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - For the Years Ended December 31, 1994 and 1995	4-5
Statement of Revenue, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - General Fund For the Year Ended December 31, 1994	6-7
For the Year Ended December 31, 1995	8-9
Notes to the Financial Statements	10-18
<u>RELATED REPORTS</u>	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	19-20
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	21-22

**DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LOUIS PARISH
 LEBLANC, LOUISIANA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2018**

	GOVERNMENTAL FUND TYPE GENERAL FUND	ACCOUNT GROUPS		TOTAL (Amounts in \$ in 1000)
		GENERAL	DEBT-INTEREST	
ASSETS				
Cash on hand and in bank	\$38,588			\$38,588
Ad valorem taxes receivable	615,884			615,884
Revenue sharing receivable	28,114			28,114
Property and equipment		\$144,440		144,440
Amount to be provided for retirement of general long- term debt			150,384	150,384
Total assets	682,586	144,440	150,384	877,410
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	410,818			410,818
Payroll taxes payable	3,445			3,445
Accrued expenditures	3,524			3,524
Revenue anticipation notes payable	238,000			238,000
Compensated absences payable			\$5,388	5,388
General obligation notes payable			54,388	54,388
Total liabilities	653,785	-0-	59,776	713,561
FUND EQUITY				
Investment in general fixed assets		\$144,440		144,440
Fund balance				
Unreserved, undesignated	421,523			421,523
Total fund equity	421,523	144,440	-0-	565,963
Total liabilities and fund equity	880,710	344,440	59,776	877,410

The accompanying notes are an integral part of this statement.

STRAIGHT FIVE ROAD AND PUBLIC WORKS DISTRICT OF ST. LOUIS, MISSOURI
GENERAL BALANCE SHEET - FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1988

	GOVERNMENTAL	ACCOUNT GROUPS		TOTALS
	FUND TYPE	GENERAL	GENERAL	(Non-audited)
	GENERAL FUND	FUND ASSETS	LONG-TERM DEBT	In L/O
ASSETS				
Cash on hand and in bank	\$89,884			\$89,884
Ad valorem taxes receivable	548,818			548,818
Revenue sharing receivable	37,348			37,348
Other receivables	13			13
Property and equipment		\$89,724		\$89,724
Amount to be provided for retirement of general long-term debt			\$18,333	\$18,333
Total assets	\$674,063	\$89,728	\$18,333	\$782,129
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$13,005			\$13,005
Payroll taxes payable	51			51
Accrued expenditures	4,415			4,415
Revenue anticipation notes payable	268,000			268,000
Compensation advances payable			\$3,515	\$3,515
General obligation notes payable			\$3,000	\$3,000
Total liabilities	\$385,471	---	\$6,525	\$392,000
FUND EQUITY				
Investment in general fund assets		\$89,724		\$89,724
Fund balance				
Unassigned, undesignated	\$283,078			\$283,078
Total fund equity	\$283,078	\$89,728	---	\$372,806
Total liabilities and fund equity	\$668,549	\$89,728	\$18,333	\$776,610

The accompanying notes are an integral part of this statement.

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LOUIS PARISH
 LAFAYETTE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET (OPEN ACCOUNT) AND ACTUAL -
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1954

	1954		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Taxes			
Property taxes	\$400,000	\$405,834	\$5,834
Interest			
On property taxes		287	287
On investments		996	996
Miscellaneous			
Bayou Louis reimbursement		7,385	7,385
Other		33	33
Total revenues	\$400,000	\$414,455	1,455
EXPENDITURES			
Current operating			
Labor cost			
Direct on roads	63,800	34,499	(29,301)
Other than roads	27,000	33,441	6,441
Office		12,480	(12,480)
Summer help		4,320	(4,320)
Payroll taxes		18,480	(18,480)
Road supplies			
Aggregate	20,000	35,774	(15,774)
Culverts	18,500	17,268	1,232
Pet hole repair	8,000	3,808	4,192
Reinforced	600	573	27
Dust	600	664	64
Rover control	18,750	27,934	9,184
Insurance	28,800	27,277	1,523
Equipment			
Rentals	27,000	27,374	(374)
Repairs and maintenance	16,000	35,780	(19,780)
Tires/tubes	6,000	4,815	1,185
Steel	4,000	3,974	26
Gasoline	9,000	10,248	(1,248)
Oil and filters	4,000	3,618	382
Office and supplies	40,000	28,283	11,717
Contracted services	15,000	27,374	(12,374)

Continued on next page.

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LOUIS PARISH
 LEBLANC, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET (1968, 1969) AND ACTUAL -
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 1969

	1969		VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
Contracted services	\$8,000	\$57,840	\$(49,840)
Engineering		840	(840)
Miscellaneous	10,000	847	9,153
Capital outlay	53,500	54,796	(1,296)
Boat service			
Principal retirement	278,464	278,464	
Interest	<u>8,182</u>	<u>8,182</u>	<u>(182)</u>
<u>Total expenditures</u>	<u>367,146</u>	<u>398,879</u>	<u>(31,733)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(187,848)	(508,986)	(321,138)
OTHER FINANCING SOURCES			
Boat proceeds	218,000	222,000	4,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>30,152</u>	<u>(28,986)</u>	<u>(59,138)</u>
FUND BALANCE, beginning of year		<u>29,813</u>	
FUND BALANCE, end of year		<u>38,827</u>	

The accompanying notes are an integral part of this statement.

6

INTERIOR, FIRE, WORK AND PUBLIC WORKS COMMISSION OF ST. LOUISY PARISH
IBERIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET (CONS. BASIS) AND ACTUAL -
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1958

	1958		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
REVENUES			
Taxes			
Property Taxes	\$433,374	\$582,295	\$148,921
Intergovernmental		27,248	27,248
State revenue sharing			
Interest		228	228
On property taxes		283	283
On investments			
Miscellaneous		10,800	10,800
Bayou Marie reclamation		2,304	2,304
Tinian sales		1,225	1,225
Other		1,225	1,225
Total revenues	<u>\$433,374</u>	<u>\$625,295</u>	<u>\$191,921</u>
EXPENDITURES			
Current operating			
Labor cost			
Direct to roads	108,080	287,545	179,465
Other than roads	22,080	62,844	(40,764)
Office		22,883	(22,883)
Summer camps		1,280	(1,280)
Payroll taxes		8,925	(8,925)
Road supplies			
Aggregate	125,800	152,947	27,147
Contracts	25,800	48,549	(22,749)
Fuel hole repair	12,600	9,875	2,725
Materials	8,000	534	7,466
Summer control	26,752	25,489	1,263
Insurance	25,000	25,522	(522)
Equipment			
Rental	27,800	66,212	(38,412)
Repairs and maintenance	22,800	44,544	(21,744)
Tires/tubes	2,200	6,544	(4,344)
Miscellaneous	8,000	25,485	(17,485)
Miscellaneous	8,000	13,221	(5,221)
Gasoline	2,800	9,904	(7,104)
Oil and filter	50,000	26,834	23,166
Oil and supplies			

Continued on next page.

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LAMERY PARISH
 LAKE CHARLES, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 ALL GOVERNMENTAL FUND TYPES COMBINED
 FOR THE YEARS ENDED DECEMBER 31, 1998 AND 1999

	GENERAL FUND	
	1998	1999
Debt service		
Principal retirement	\$13,484	\$7,600
Interest	8,138	2,358
Total expenditures	\$21,622	\$9,958
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER EXPENDITURES</u>	(8,773)	183,493
<u>OTHER FINANCING SOURCES</u>		
Note proceeds	25,000	-----
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>AND OTHER SOURCES OVER EXPENDITURES</u>	16,227	183,493
<u>FUND BALANCE, beginning of year</u>	485,878	250,128
<u>FUND BALANCE, end of year</u>	496,823	433,621

The accompanying notes are an integral part of this statement.

**DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LOUIS PARISH
LAKECHAR, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1990 AND 1991**

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied by 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 generally are included on the balance sheet. Operating statements of these funds present instances (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental fund types are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenue sharing revenues received from the State of Louisiana are recognized when susceptible to receipt. Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchases of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund type inventories are recorded as expenditures when purchased and items on hand at year-end, if material, are recorded as assets. Expenditures for insurance and similar services which extend over more than the accounting period are accounted for as expenditures at the period of acquisition.

C. BUDGETS

The Commission legally adopted budgets for the General Fund for the years ended December 31, 1990 and 1991. The budget for the General Fund is prepared on a cash basis, at year-end all appropriations lapse. The budget amounts shown in the financial statements are the final authorized amounts as revised for the year. The level of budgetary control is by total appropriations; however, for report purposes, the budgetary information has been expanded.

D. DEPRECIATION

The Commission does not apply the comprehensive system of accounting.

SUBURBAN FIRE BOARD AND PUBLIC WORKS COMMISSION OF ST. LAMAR, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1976, AND 1975

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. INVESTMENTS IN CASH

Investments are stated at cost or amortized cost, which approximates market.

Louisiana statutes authorize the District to invest in United States bonds, Treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

D. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the General Fixed Assets Account Group.

The Commission has elected not to capitalize public domain (infrastructure) fixed assets consisting of certain improvements other than buildings, including roads, bridges, and drainage systems. No depreciation has been provided on general fixed assets. Treatment costs during construction are not capitalized. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Because of their spending measurement focus, expenditures recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

E. REVENUE ANTICIPATION NOTES PAYABLE

Revenue anticipation notes payable are shown in the General Fund's balance sheet because they are short-term liabilities. The due dates of these notes are March 1 of the following year and are repaid when property tax revenues are received.

F. ACCUMULATED SICK LEAVE

Annual leave is accrued based on years of service to the Commission and can only be used in the calendar year earned or in the first quarter of the following year. Any annual leave not taken at this time is put into a reserve for use as sick leave due to a long term illness when the employee will recover and return to work. Upon termination, accrued annual leave accumulated in the previous year only will be paid to the employee.

DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LOUIS, MISSOURI
 (FORM 10) 12/31/58
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEARS ENDED DECEMBER 31, 1958 AND 1957

1. AMOUNT OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Sick leave is accrued at the rate of 1 1/2 hours bi-weekly. Upon termination, accrued sick leave will be paid to the employee.

Employees also accumulate compensatory time which is to be used for doctor's appointments, funerals, etc. Hours accumulated in 12 months may stay on books for 6 months after the end of the year and alternatively will be put in reserve to be used as sick leave on the 31st of December of each year.

8. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined 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, results of operations, or changes in financial position, in conformity with generally accepted accounting principles. Neither is such data comparable in a consolidation. Interfund eliminations have not been made in the aggregate of this data.

2. CASH

At December 31, 1958 and 1957, the book and book balances of cash in interest-bearing and non-interest bearing checking accounts were as follows:

	Book Balance	Book Balance
<u>1958</u>		
Interest-bearing	\$4,418	\$4,408
Noninterest-bearing	48,565	51,583
Total	<u>52,983</u>	<u>55,991</u>
<u>1957</u>		
Interest-bearing	\$19,439	\$19,439
Noninterest-bearing	78,364	78,364
Total	<u>97,803</u>	<u>97,803</u>

Cash is fully insured by Federal deposit insurance.

**DISTRICT FIVE ROAD AND PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints the commissioners of District Five Road and Public Works Commission and the function of the Commission serves as a substantial contribution to similar services provided by the police jury, the Commission was determined to be a component unit of the St. Landry Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

4. FUND ACCOUNTING

The Commission uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions 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 designated to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net reportable available financial resources.

Funds of the Commission are classified as governmental funds. Governmental funds account for the Commission's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The Commission uses one governmental fund as follows:

General Fund - the general operating fund of the Commission which accounts for all financial resources.

The Commission uses two account groups as follows:

General Fixed Assets Account Group - established to account for all fixed assets used in governmental fund type operations.

General Long-Term Debt Account Group - established to account for all long-term obligations.