



CHARITY DELINQUENT DISTRICT NO. 3  
 OF PARISH 4 OF CALCAHOUT PARISH  
 A COMPONENT UNIT OF THE DELAWARE PARISH POLICE JURY  
 COMBINED STATEMENT OF RECEIPTS, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES  
 For Period December 31, 1976

	GENERAL FUND		Variance Favorable (Unfavorable)
	Budget	Actual	
RECEIPTS (DEFICIENCY) OF RECEIPTS AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 141,710	\$ 148,454	\$ 6,744
FUND BALANCE - BEGINNING	3,848,903	3,848,903	-
FUND FUNDING STATEMENT . . . . .	10,100	10,100	-
FUND BALANCE - BEGINNING, ENDING	<u>3,859,003</u>	<u>3,859,003</u>	-
FUND BALANCE - ENDING	<u>\$ 3,869,103</u>	<u>\$ 3,869,103</u>	<u>\$ 10,100</u>

See accompanying notes.

SPECIAL SERVICES FUND		
Budget	Actual	Variance Favorable (to Discretionary)
\$ 274,718	\$ 248,858	\$ 25,860
215,481	215,481	-
-	-	-
<u>229,981</u>	<u>215,881</u>	<u>14,100</u>
<u>\$ 504,699</u>	<u>\$ 464,739</u>	<u>\$ 39,960</u>

CAPITAL PROJECTS FUND		
Budget	Actual	Variance Favorable (to Discretionary)
\$ 11,400	\$ 11,400	\$ -
-	-	-
<u>11,400</u>	<u>11,400</u>	<u>-</u>
<u>\$ 11,400</u>	<u>\$ 11,400</u>	<u>\$ -</u>

GRAVITY DRAINAGE DISTRICT NO. 3  
OF WARD 4 OF CALCASIEU PARISH  
A COMPONENT UNIT OF THE CALCASIEU PARISH POLICE JURY  
NOTE TO FINANCIAL STATEMENTS  
December 31, 1990

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Gravity Drainage District No. 3 of Ward 4 of Calcasieu Parish was created by the Calcasieu Parish Police Jury, as authorized by Louisiana Revised Statute 18:1781. The District is governed by a board of five commissioned commissioners appointed by the Calcasieu Parish Police Jury and is authorized to construct, maintain and improve the system of gravity drainage within the District.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB, in GASB 14. The basic test was the only criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government in turn is exercising oversight responsibilities. Based upon the application of these criteria, the District is a component unit that should be included in the Calcasieu Parish Police Jury's reporting entity because of the significance of their oversight relationship with the District.

B. Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are maintained by providing a separate

WISSEY DRAINAGE DISTRICT NO. 1  
OF ERAD & CALCEDES PARISH  
A COMPONENT UNIT OF THE CALCEDES PARISH POLICE JURY  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1998

NOTE 3 - SUMMARY OF ACCOUNTING POLICIES

net of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenditures. The following funds and group of accounts are used by the District:

Governmental Fund Types:

General Fund-

The General Fund is the general operating fund of the District. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

Special Revenue Fund-

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Capital Projects Fund-

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

General Fixed Assets Account Group:

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for reported purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. No depreciation is recorded on general fixed assets.

Public domain ("infrastructure") general fixed assets including roads, bridges and drainage systems are not capitalized, as these assets are inseparable and of value only to the District.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

GRAVITY BRASSARE DISTRICT NO. 3  
OF WARD 4 OF CALCUTTA DISTRICT  
A CONSOLIDATED UNIT OF THE CALCUTTA ENGINE POLICE JURY  
NOTICE TO FINANCIAL STATEMENTERS  
December 31, 1954

NOTE 5 - SUMMARY OF ACCOUNTING POLICIES

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 90 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Some revenues susceptible to accrual are ad valorem taxes, state revenue sharing and interest.

D. Cash

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

State statutes authorize the government to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds and repurchase agreements.

Deposits:

At December 31, 1954, the carrying amount of the District's deposits was \$1,218,878 and the bank balance was \$1,212,723. Of the bank balance, \$200,000 was covered by Federal depositary insurance and \$1,012,723 was covered by collateral held at the Central State Bank.

E. Budgets and Budgetary Accounting

A budget is adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year end.

In November of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's board of commissioners for review. The board holds a public hearing and may hold an additional forum or vision appointments, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

GRAVITY BRIDGE DISTRICT NO. 3  
OF WARD 4 OF CALCUTTA DISTRICT  
A COMPONENT UNIT OF THE CALCUTTA METRO POLICE JURY  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

F. Compensated Absences

The District allows employees to accumulate unlimited unused sick leave. Unused vacation time is expected to be used within the year of accrual with a maximum of one week carryforward to the next year, if not used.

At December 31, 1996 the District's liability for accrued vacation leave was \$1,470 and the liability for accrued sick leave could not be reasonably estimated.

G. Fund Equity

Designated fund balances represent those portions of fund equity legally segregated for capital outlay.

H. Total Columns on Combined Statements

Total columns on the component unit financial 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 are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, presentation of prior year totals by fund type have not been presented in each of the statements since their inclusion would make the statements unnecessarily complex and difficult to read.

NOTE 2 - ASSESSMENT TAXES

For the year ended December 31, 1996 taxes of 4.76 mills were levied on property with assessed valuations totalling \$344,740,200 and were dedicated as follows:

General corporate purposes . . . . . 4.76 mills

Total taxes levied were \$1,644,787.

GRANTY DISTRICT DISTRICT NO. 3  
 OF SALES & OF CELEBRATED FARMER  
 A COMPONENT UNIT OF THE COLORADO PARKS POLICE JURY  
 OFFICE OF FINANCIAL STATEMENTS  
 DECEMBER 31, 1994

NOTE 3 - PROPERTY TAXES

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to liens.

NOTE 4 - FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 1994 follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Buildings . . . . .	\$ 30,700	\$ -	\$ -	\$ 30,700
Equipment . . . . .	2,092,861	104,800	48,285	2,149,376
TOTAL	2,123,561	104,800	48,285	2,180,076

NOTE 5 - RETIREMENT OBLIGATIONS

Substantially all employees of the District are eligible to participate in the Parametial Employees' Retirement System of IA, a multiple - employer public employee retirement system. The payroll for employees covered by this system for the year ended December 31, 1994 was \$487,823, the District's total payroll was \$488,941. All employees participating are members of Plan A.

All permanent employees working at least 36 hours per week who are paid weekly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 50 with at least 10 years of creditable service, at or after age 55 with at least 20 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1993, the benefit is equal to one percent of final salary plus 2% for each year of supplemental-plan-only service earned before January 1, 1993. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service



GRAVITY DIVISION DISTRICT NO. 3  
OF WARD 4 OF CALCUTTA URBIN  
A COMPONENT UNIT OF THE CALCUTTA ENGINE POLICE UNIT  
MOVE TO FINANCIAL STATEMENTS  
December 31, 1994

**NOTE 1 - RISK MANAGEMENT**

The District 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. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. No filed claims have not exceeded this commercial coverage in any of the past three fiscal years.

**NOTE 2 - CONTRACTS**

On November 8, 1993 the District entered into an agreement with the State of Louisiana Department of Transportation and Development under the Statewide Flood Control Program. The agreement is for the paving of National 3-2 and funding is set at 50% by the State and 50% by the District. Total estimated construction cost is \$5,381,822, with the District's share estimated at \$2,690,911. Project completion is expected within three to four years.

**NOTE 3 - PRIOR PERIOD ADJUSTMENT**

A prior period adjustment was recorded to the beginning fund balance in the General Fund for \$18,182 to adjust for an accounts payable accrual in 1993.

INTERNATIONAL ASSOCIATION OF ECONOMIC RESEARCHERS



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners  
Crescent Drainage District No. 5  
of Ward 4 of Calcasieu Parish  
A Component Unit of the  
Calcasieu Parish Police Jury  
Opcher, Louisiana

We have audited the general purpose financial statements of the Crescent Drainage District No. 5 of Ward 4 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1984, and have issued our report thereon dated May 7, 1987.

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 misstatement.

The management of the Crescent Drainage District No. 5 of Ward 4 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, analyses and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are recorded 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 the Crescent Drainage District No. 5 of Ward 4 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, for the year ended December 31, 1984, 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 such an opinion.

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 relating to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, 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.

The reportable condition is that the District does not have adequate segregation of duties within its internal control structure, however, because of the District's size and resources, proper segregation of duties is not feasible.

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 noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of Stevie Drainage District No. 5 of Ward 4 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, for the year ended December 31, 1998. We consider the reportable condition described in this report to be a material weakness.

This report is intended for the information of the management, the Board of Commissioners, and the legislative bodies of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

*Mize & Company, LLP*

Mize and Company, LLP, SAC  
May 7, 1999

*M & C*



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

Board of Commissioners  
Gravity Drainage District No. 3  
of Ward 4 of Colusa County Parish  
A Component Unit of the  
Colusa County Parish Police Jury  
Suisun, California

We have audited the general purpose financial statements of the Gravity Drainage District No. 3 of Ward 4 of Colusa County Parish, a component unit of the Colusa County Parish Police Jury, as of and for the year ended December 31, 1994, and have issued our report thereon dated May 3, 1995.

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.

Compliance with laws, regulations, contracts, and grants applicable to the Gravity Drainage District No. 3 of Ward 4 of Colusa County Parish, a component unit of the Colusa County Parish Police Jury, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the 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 Gravity Drainage District No. 3 of Ward 4 of Colusa County Parish, a component unit of the Colusa County Parish Police Jury's 1994 financial statements.

The District did not comply with 48 USC, Statute 16-3212, the public bid law, in one instance during 1994.

Board of Commissioners  
Gravity Drainage District No. 5  
of Ward 4 of Calcasieu Parish  
A Compounded Unit of LHO  
Calcasieu Parish Police Jury  
Page 2

The instance involved chemical purchases which totaled \$25,840 in the aggregate for the year. These are purchases of a recurring nature and if the total for the year is estimated to be over the bid threshold, the purchase should be advertised for public bid. We do note that unforeseen weather related problems caused the District's estimate of chemicals used for the year to become inadequate and this caused the act of noncompliance. The District has enacted a control procedure whereby all chemical purchases are to be bid to assure compliance in the future and this was done in 1997.

We considered this instance of noncompliance in forming our opinion on whether the Gravity Drainage District No. 5 of Ward 4 of Calcasieu Parish, a compounded unit of the Calcasieu Parish Police Jury's 1996 general purpose financial statements are prepared fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 7, 1997, on these general purpose financial statements.

This report is intended for the information of the management, the Board of Commissioners, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

*Thruist Company, c/o, A/c*

Moore and Dempsey, CPAs, Inc.  
May 7, 1997

*M* *CPA*

URBILITY DRAINAGE DISTRICT NO. 5  
 OF WARD 4 OF CALCUTTA CITIES  
 A CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND CHARGES  
 CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND CHARGES  
 IN FUND BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES  
 Year ended December 31, 1994

	GENERAL FUND		
	Budget	Actual	Variance Favorable (Adverse)
<b>REVENUES:</b>			
Ad Valorem Taxes - 80% . . . . .	\$ 1,648,580	\$ 1,607,575	\$ 41,005
State revenue sharing . . . . .	15,000	14,818	182
Interest . . . . .	12,500	113,099	100,599
Miscellaneous . . . . .	—	5,381	5,381
<b>TOTAL REVENUES</b>	<b>1,676,080</b>	<b>1,740,873</b>	<b>64,793</b>
<b>EXPENDITURES:</b>			
Current -			
Advertising . . . . .	100	100	—
Electric meter . . . . .	—	—	—
Engineer fees . . . . .	6,000	7,150	1,150
Equipment rental . . . . .	1,000	431	569
Fuel and gas . . . . .	38,000	39,188	1,188
Insurance . . . . .	113,000	97,800	15,200
Insurance - group . . . . .	100,000	85,500	14,500
Maintenance and repairs . . . . .	50,000	50,200	200
Material and supplies . . . . .	80,000	77,000	3,000
Miscellaneous . . . . .	3,000	3,040	40
Office supplies . . . . .	3,000	3,790	790
Per diem . . . . .	15,000	18,000	3,000
Professional fees . . . . .	3,000	4,075	1,075
Retirement . . . . .	45,000	55,355	10,355
Right of way sign fees . . . . .	8,000	8,500	500
Salaries . . . . .	485,000	494,110	9,110
Taxes . . . . .	8,000	3,900	4,100
Telephone . . . . .	5,000	8,040	3,040
Tools . . . . .	2,000	270	1,730
Travel . . . . .	100	100	—
Utilities . . . . .	4,000	4,074	74
Capital outlay . . . . .	103,000	78,100	24,900
<b>TOTAL EXPENDITURES</b>	<b>1,312,100</b>	<b>983,750</b>	<b>328,350</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES . . . . .</b>			
	<b>363,980</b>	<b>757,123</b>	<b>393,143</b>
<b>OTHER FINANCING SOURCE (USES):</b>			
Operating transfers in (out) . . . . .	<b>100,000</b>	<b>(100,000)</b>	<b>200,000</b>

See accompanying notes.

SEMI-ANNUAL REPORT NO. 5  
OF THE BOARD OF POLICE COMMISSIONERS  
A (CONTINUING) UNIT OF THE CALOUCHEE PARISH POLICE BUREAU  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1988

**NOTE 4 - RETIREMENT OBLIGATIONS**

shown above and do not include their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended 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, P.O. Box 14819, Baton Rouge, Louisiana 70803-9419, or by calling (504) 388-1481.

Funding Policy. Under Plan A, members are required by state statute to contribute 5.5 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (average Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each 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 district are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:403, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District's contributions to the System under Plan A for the years ending December 31, 1986 and 1987, were \$30,958, and \$38,941, respectively, equal to the required contributions for each year.

**NOTE 5 - DEBTS**

Pay Debt paid Board Commissioners for the year ended December 31, 1988 for as follows:

Lewis Appleby . . . .	\$ 2,750
Hill Wilson . . . . .	2,100
Harvey Boyd . . . . .	2,100
Johnnie Hardy, Sr. . . .	2,100
Don Messer . . . . .	2,100
	<u>\$11,150</u>





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**INDEPENDENT AUDITORS' REPORT**

Board of Commissioners  
Gravety Drainage District No. 5  
of Ward 4 of Calverton Parish  
A Component Unit of the  
Calverton Parish Police Jury  
Baytown, Louisiana

We have audited the accompanying general purpose financial statements of the Gravety Drainage District No. 5 of Ward 4 of Calverton Parish, a component unit of the Calverton Parish Police Jury, as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Gravety Drainage District No. 5 of Ward 4 of Calverton Parish 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 Gravety Drainage District No. 5 of Ward 4 of Calverton Parish, a component unit of the Calverton Parish Police Jury, as of December 31, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 7, 1997 on our consideration of the Gravety Drainage District No. 5 of Ward 4 of Calverton Parish, a component unit of the Calverton Parish Police Jury's internal control structure and a report dated May 7, 1995 on its compliance with laws and regulations.

*Miron & Company, CPAs, APC*

Miron and Company, CPAs, APC  
May 7, 1997

GREYSHIRE TOWNSHIP DISTRICT NO. 2  
 DE 2000 & OF CHARGED FUNDING  
 A COMPONENT UNIT OF THE CALDWELL PARISH POLICE JURY  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - ALL GOVERNMENTAL FUNDS TYPE  
 Year Ended December 31, 2006

	General Fund	Special Revenue Fund	Capital Projects Fund
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES - - - - -	\$ 242,484	\$ 268,850	\$ 1,427
FUND BALANCE - BEGINNING	2,842,840	224,881	21,420
PRIOR PERIOD ADJUSTMENT - - - - -	10,180	-	-
FUND BALANCE - BEGINNING, RECAPED	<u>2,853,020</u>	<u>224,881</u>	<u>21,420</u>
FUND BALANCE - ENDING	<u>\$ 3,095,504</u>	<u>\$ 493,731</u>	<u>\$ 22,847</u>

See accompanying notes.

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GRAVITY DRAINAGE DISTRICT NO. 5  
OF WARD 4 OF CALCASIEU PARISH

A COMPONENT UNIT OF THE  
CALCASIEU PARISH POLICE JURY  
Sulphur, Louisiana

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 1996

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 2/23/1997



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Certified Public Accountants

SECURITY BRIGADE DISTRICT NO. 1  
OF PARISH 4 OF CALCAHUEN PARISH

A COMPONENT UNIT OF THE  
CALCAHUEN PARISH POLICE - RURA  
TRIESTE, LOUISIANA

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 1998

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT . . . . .	3
<b>GENERAL PURPOSE FINANCIAL STATEMENTS:</b>	
Combined Balance Sheet - All Fund Types and Account Groups . . . . .	9
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types . . . . .	9
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types . . . . .	5
Notes to Financial Statements . . . . .	3
<b>INDEPENDENT AUDITORS' REPORTS SECTION:</b>	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards . . . . .	14
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards . . . . .	18

TOTAL  
Disbursements

1958	1959
\$ 1,407,470	\$ 1,901,139
34,818	34,818
140,293	144,478
3,381	8,165
1,585,962	1,988,600
940	2,221
-	11,816
7,850	8,850
813	-
29,188	25,848
27,800	25,164
81,583	90,133
39,268	32,738
27,482	26,738
3,042	3,228
2,788	3,222
19,228	15,348
4,875	4,888
28,165	48,722
8,550	-
478,220	608,861
1,722	2,214
6,949	8,262
279	329
181	252
4,374	4,899
228,815	223,288
1,814,677	1,865,312
218,455	327,841

BENTLEY DISTRICT NO. 5  
 OF WARD 4 OF CHICAGO POLICE DISTRICT  
 A CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 Year Ended December 31, 1988

	General Fund	Special Revenue Fund	Capital Project Fund
<b>REVENUES:</b>			
Ad valorem taxes - net	\$ 3,487,573	\$ -	\$ -
State revenue sharing	34,518	-	-
Interest	125,899	11,707	500
Miscellaneous	5,263	-	-
<b>TOTAL REVENUES</b>	<b>3,653,253</b>	<b>11,707</b>	<b>500</b>
<b>EXPENDITURES:</b>			
Current:			
Advertising	580	-	-
Election cost	-	-	-
Equipment lease	7,550	-	-
Equipment rental	413	-	-
Fuel and gas	28,590	-	-
Insurance	87,893	-	-
Insurance - group	81,543	-	-
Maintenance and repairs	28,254	-	-
Materials and supplies	37,463	-	-
Miscellaneous	3,843	-	-
Office supplies	1,758	-	-
Per diem	37,210	-	-
Professional fees	4,875	-	-
Retirement	28,355	-	-
Right of way spent loan	6,510	-	-
Salaries	474,138	-	-
Taxes	1,893	-	-
Telephone	6,545	-	-
Tolls	875	-	-
Travel	1,571	-	-
Utilities	4,874	-	-
Capital outlay	76,700	124,310	-
<b>TOTAL EXPENDITURES</b>	<b>1116,718</b>	<b>124,310</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2536,535</b>	<b>(112,603)</b>	<b>500</b>
<b>OTHER FINANCING SOURCE (SINK):</b>			
Spending transfer in loan	443,800	443,800	-

With accompanying notes.

ACCOUNT GROUP

General

Fiscal

1964-65

TOTALS

(Dollars and

Cents)

1965

1966

\$	-	\$ 3,319,976	\$ 2,877,548
-	-	9,833,847	1,667,686
-	-	36,100	36,100
-	-	4,733	4,045
<u>3,388,323</u>		<u>1,249,723</u>	<u>1,808,382</u>
<u>\$ 3,388,323</u>		<u>\$ 9,813,843</u>	<u>\$ 5,393,362</u>
\$	-	\$ 33,956	\$ 65,813
-	-	833	1,870
-	-	33,389	11,406
<u>31,862</u>		<u>38,682</u>	<u>37,889</u>
<u>3,420,185</u>		<u>99,365</u>	<u>98,712</u>
<u>3,420,185</u>		<u>1,244,750</u>	<u>1,974,382</u>
-	-	266,679	233,384
-	-	4,569,621	3,348,383
<u>1,194,783</u>		<u>5,901,091</u>	<u>5,151,838</u>
<u>\$ 1,194,783</u>		<u>\$ 6,915,421</u>	<u>\$ 5,386,362</u>



GERRITTS TOWNSHIP DISTRICT NO. 2  
 OF WARD 4 OF ENCLAVE PARK  
 A COMPONENT UNIT OF THE ENCLAVE PARK POLICE JURY  
 COMBINED FINANCE STATEMENT - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1998

	GOVERNMENTAL FUND TYPES		
	General Fund	Special Revenue Fund	Capital Projects Fund
<b>ASSETS</b>			
Cash	\$ 2,812,571	\$ 594,748	\$ 21,500
Receivables:			
Taxes (net)	1,613,647	-	-
State revenue sharing	16,185	-	-
Interest	6,450	270	-
Fixed assets, net	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,455,853</b>	<b>\$ 595,018</b>	<b>\$ 21,500</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 26,578	\$ -	\$ -
Unpaid taxes payable	800	-	-
Retainage payable	13,280	-	-
Retirement system payable	71,662	-	-
<b>TOTAL LIABILITIES</b>	<b>111,320</b>	<b>-</b>	<b>-</b>
<b>Fund equity:</b>			
Investments in general fixed assets	-	-	-
Fund balances:			
Reserved - capital outlay	-	594,748	21,500
Unreserved - undesignated	4,344,533	-	-
<b>TOTAL FUND EQUITY</b>	<b>4,344,533</b>	<b>594,748</b>	<b>21,500</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 4,455,853</b>	<b>\$ 595,018</b>	<b>\$ 21,500</b>

See accompanying notes.

GENERAL PURPOSE FINANCIAL STATEMENTS

TOTALS  
Primer analysis  
(July)

	<u>1958</u>	<u>1959</u>
\$	718,855	\$ 627,449
	4,087,351	3,456,818
	28,282	-
<u>...</u>	<u>5,834,488</u>	<u>4,084,267</u>
<u>...</u>	<u>2,816,278</u>	<u>2,407,351</u>