

**UNITED STATES PATENT & TRADEMARK OFFICE**  
**FORM NO. 101 (REV. 10-1-80)**  
**REGISTERED SERVICE OF TRADEMARKS**  
**STATE OF CALIFORNIA**

DEBIT	DEBIT FOR		DEBIT FOR		DEBIT FOR		DEBIT FOR		TOTAL
	REG	ACR	REG	ACR	REG	ACR	REG	ACR	
PROPERTY TAX	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
INDEMNIFICATION	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	40.00
INSURANCE	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
REPAIRS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
TOTAL	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	1200.00
<b>REVENUES</b>									
REGISTRATION	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
RENEWALS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
SALES	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
ROYALTIES	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
TOTAL	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	1600.00
<b>NET INCOME</b>									
REGISTRATION	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
RENEWALS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
SALES	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
ROYALTIES	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	400.00
TOTAL	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	1600.00

See statement of net and accumulated figures.

John Newton Stone, CPA  
and Charles, Jr., CPA  
Russell J. Batts, CPA  
Douglas Latham, CPA  
Clair E. Tardem, CPA  
James L. McMillan, Jr., CPA  
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**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
(504) 383-1300

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782-2222

### COMPILATION REPORT

The Board of Commissioners  
Crawley Drainage District No. One of  
Ward Three of St. Landry Parish  
Arnaudville, Louisiana

We have compiled the accompanying financial statements of Crawley Drainage District No. One of Ward Three of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of December 31, 1998, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

*John S. Dowling & Company*

Opelousas, Louisiana

May 21, 1999

PARISH POLICE DISTRICT NO. ONE OF WARD THREE OF ST. LANDRY PARISH  
ACACIOLA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. 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 to a consolidation. Interfund adjustments have not been made in the aggregation of this data.

2. CASH AND INVESTMENTS

At December 31, 1996 the total bank balances of the District's deposits (cash and time deposits) were \$118,956. The entire bank balance was covered by Federal depository insurance or by collateral held by the bank in the District's name.

3. PROPERTY TAXES

The District'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 District. Property taxes are due on October 1 and become delinquent by January 1 of the following year. The St. Landry Parish Sheriff bills, collects, and distributes the property taxes for the District using the assessed values determined by the tax assessor of St. Landry Parish.

For the year ended December 31, 1996, a tax millage of 5.88 was assessed, of which 5.88 mills were for maintenance, and .4 mills was for debt service. As per state requirements, each taxing district of the parish must remit 5.8863% of total ad valorem taxes per the tax roll to the 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 amount owed and the remainder is remitted to the taxing district. Therefore, property taxes are shown net of pension fund distributions as follows:

	Total Tax _Tax Roll	Pension Fund Requirements	Property Tax Available
General Fund	\$50,316	\$1,813	\$48,503
Debt Service Fund	1,675	311	1,364

SECURITY SERVICE CONTRACT NO. ONE OF THE STATE OF ST. LOUIS MOBILE  
 MEMPHIS, TENNESSEE

CONDENSED STATEMENT OF EXPENSES, REVENUES AND OTHERS IN THE BALANCE SHEET

ALL ACCOUNTS UNDER THIS TYPE

FOR THE YEAR ENDED DECEMBER 31, 1955

	EXPENDITURES		REVENUES		TOTALS
	GENERAL	SPECIAL SERVICES	GENERAL	SPECIAL SERVICES	
Salaries					
Property taxes	948,000	85,778	810,866	466,148	
Inter-governmental revenues					
State revenue sharing trust	11,383		11,383	13,737	
Use of money and property					
Interest earnings		7,507		7,507	
Miscellaneous items					
Other					
<b>Total revenues</b>	<b>33,333</b>	<b>31,313</b>	<b>822,249</b>	<b>487,392</b>	<b>35</b>

EXPENSES

Contract

General and administrative

Electric expense	333		333		
Engineering assistance	980		980		
Fuel and oil	1,136	86,197	87,333	4,208	
Printing equipment		600			
Insurance	4,475		4,475		
Labor	6,886	16,194	23,080	8,828	
Legal publications	182		182		
Miscellaneous expense	351		351		
Office expense	1,080		1,080		
Per diem and mileage	3,981		3,981		
Professional fees	978		978		
Supplies	680		680		
Travel and maintenance	4,888	3,461	8,349	6,311	
Utility					
Treasury/transfer	4,380		4,380		
Trust - payroll	3,881	1,566	5,447	4,208	
Capital outlay					
Equipment					
					2,370

This statement continues on next page.

**SCOTTI MARSHALL TRUSTEE AS ONE OF SEVERAL TRUSTEES OF ST. LOUIS PARKS  
ADMINISTRATIVE TRUSTEES  
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL ACCOUNTS ARE WITH ACCOUNTS  
FOR THE YEAR ENDED DECEMBER 31, 1958**

	CONTINGENTIAL FUND ITEMS		TOTALS	
	GENERAL	DEBT SERVICE	OPERATING	COMBINATION 201-57
Public service				
Principals	121,080	175,600	296,680	296,680
Interest	1,852	11,748	13,600	13,600
Payroll agents fees		453	453	453
<b>Total expenditures</b>	<b>122,932</b>	<b>187,801</b>	<b>410,733</b>	<b>410,733</b>
<b>DEBT LIQUIDATION OF BOND ISSUES</b>				
<b>UNDEBTED INTERESTS</b>				
2058 BALANCE, beginning of year	—	218,145	218,145	218,145
2058 BALANCE, end of year	20,224	20,224	—	20,224

See accompanying notes and accountant's report.

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**GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD THREE OF ST. LANDRY PARISH  
ARRAVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1976**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. SCOPE OF ENTITY**

The Gravity Drainage District No. One of Ward Three of St. Landry Parish was established for the purpose of opening and maintaining all natural drains in the District, where drainage is accomplished using the natural force of gravity.

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 inclusion 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. The criteria include:

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.
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 District's governing body, the District 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 District and do not present information on the police jury, the general government services provided by other governmental units, or the other governmental units that comprise the financial reporting entity.

**GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD THREE OF ST. LAUDRY PARISH  
SERVICELINE UTILITIES  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1996**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accompanying component unit financial statements of Gravity Drainage District No. One of Ward Three 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 standard-setting body for establishing governmental accounting and financial reporting principles.

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 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 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:

**General Fund**

The General Fund is the general operating fund of the Gravity Drainage District No. One of Ward Three of St. Landry Parish. It is used to account for all financial resources except those required to be accounted for in other funds.

**Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

**Special Revenue Fund**

The Special Revenue Fund is used to account for the grant received from the Governor's Office of Rural Development.



CREDIT DISTRICT DISTRICT NO. ONE OF WARD THREE OF ST. LOUISY PARISH  
ARRASVILLE, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. INSURANCE

Insurance accounting is not used by the Drainage District.

F. INVESTMENTS FOR SALE

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 of deposit in state and national banks, or any other federally insured investment.

G. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The assets recorded in the General Fixed Assets Account Group consist only of equipment. Expenditures for infrastructure assets, if any, are not set up as assets in the General Assets Account Group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost plus work-in value, if applicable. Deferred costs during construction are not capitalized.

H. DEFERRED PLANS

The Drainage District does not have a pension plan. The employees of the Drainage District participate in the Social Security Retirement System.

I. ACCUMULATED ANNUAL LEAVE

After six months of service, employees earn 15 days of annual leave each year at the rate of 10 hours per month. Accumulated annual leave is lost at the time of retirement or resignation. Sick leave is granted at the discretion of the Board of the Drainage District.

J. LONG-TERM DEBT

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

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 43:1 through 43:12 (the open meetings law).

Covington Drainage District No. One of Ward Three of St. Landry Parish is only required to post a notice of each meeting and the accompanying agenda. Management has asserted that such documents were properly posted and the notices are marked as having posted along with the date posted.

#### Checks

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

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

#### Advances and Payments

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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

This report is intended solely for the use of Management of Covington Drainage District No. One of Ward Three of St. Landry Parish and the legislative bodies, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*John S. Dawling & Company*

SEMI-ANNUAL BUDGET NO. ONE OF NEW TOWN OF ST. LAMERY PARISH  
 MONROE, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1996

4. PROPERTY TAXES RECEIVABLE

A breakdown of property taxes receivable as of December 31, 1996 is as follows:

	Taxes Receivable	Estimated Uncollectible	Collections in December	Net Taxes Receivable
General Fund	\$46,783	\$3,000	\$1,125	\$44,671
Debt Service Fund	1,347	48	51	1,247

5. INTEREST RECEIVABLES - PAYABLE

	Interfund Receivables	Interfund Payables
General Fund		\$47
Debt Service Fund	\$47	

6. GENERAL LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

Description of Debt	1/1/96 Beginning Balance	Increase	(Decrease)	12/31/96 Ending Balance
General obligation bonds: \$150,000 originally issued with interest rates ranging from 7.5% to 11%	\$115,000		(\$18,000)	\$100,000
Public Improvement bonds: \$250,000 originally issued with interest rates ranging from 5.5% to 5.5%	125,000		125,000	250,000
	240,000	—	125,000	125,000
Notes payable - Case Credit Corporation: \$100,000 Note with interest rate of 8% collateralized by an account	48,000	—	(25,000)	23,000
<b>Total long-term debt</b>	<b>288,000</b>	<b>—</b>	<b>(25,000)</b>	<b>263,000</b>

SCHOOL DRAINAGE DISTRICT NO. ONE OF WARD THREE OF ST. LASCAS PARISH  
 MONROE, LOUISIANA  
 REPORT TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDING DECEMBER 31, 1996

6. GENERAL LONG-TERM DEBT (Continued)

Maturities of long-term debt are scheduled as follows:

Year Ending December	Principal	Interest	Total
1997	\$108,931	\$18,719	\$127,650
1998	35,000	5,450	40,450
1999	35,000	5,385	40,385
2000	35,000	4,170	39,170
2001	35,000	2,880	37,880
2002	35,000	1,540	36,540
	<u>394,931</u>	<u>21,234</u>	<u>416,165</u>

7. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Equipment
Balance, beginning of year	\$196,701
Additions	
Deletions	_____
Balance, end of year	<u>196,701</u>

8. PER DIEM AND MILEAGE

Per diem and mileage paid to board members is summarized below:

Board Members	
Garold Olivier	\$426
Edie Beavin	512
Craigshaw Bogus, Jr.	634
Herbert Miller	602
V. Z. Swartzler	618
<b>Total</b>	<u>2,892</u>

9. DEFICITS IN INDIVIDUAL FUNDS

None of the District's funds had a deficit fund balance at December 31, 1996.

10. SPECIAL REVENUE - GRANT

The District received a grant from the Governor's Office of Rural Development in the amount of \$40,000 on October 24, 1995. The grant was used for the construction, maintenance and improvement of drainage canals within the District.

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OF REVENUE  
STATE OF MISSISSIPPI

RECEIVED  
JUL 16 1960

GRANTY DRAINAGE DISTRICT NO. ONE  
OF WARD THREE OF ST. LOUIS PARISH  
ARMENTA, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDING DECEMBER 31, 1959

STATE DEPARTMENT  
OF REVENUE  
STATE OF MISSISSIPPI

These financial statements are a public document. A copy of the report has been submitted to the Auditor, or Comptroller, and other appropriate public officials. The report is available for public inspection at the Tolson Foreign Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Witness my hand and seal this \_\_\_\_\_ day of \_\_\_\_\_ 1960.

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GRADY PARISH DISTRICT NO. ONE  
OF AND PARISH OF ST. LANDRY PARISH  
JERSEYVILLE, LOUISIANA  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLICABLE AGREED-UPOON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 1958

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, orally and/or in writing to public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date \_\_\_\_\_

John Martin, Esq., CPA  
John Laney, Jr., CPA  
Russell A. Berry, CPA  
David Linton, CPA  
Clayton S. Fennell, CPA  
James I. McCombs, Jr., CPA  
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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGENCY PROCEDURES

The Board of Commissioners  
Gravity Drainage District No. One of  
Ward Three of St. Landry Parish  
Arnaudville, Louisiana

We have performed the procedures included in the Louisiana Comptroller Audit Guide and enumerated below, which were agreed to by the management of Gravity Drainage District No. One of Ward Three of St. Landry Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Gravity Drainage District No. One of Ward Three's compliance with certain laws and regulations during the year ended December 31, 1986 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described herein either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-SS 38:3211-3251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LA-SS 41:1181-1184 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the needed information.

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure (2)) appeared on the list provided by management in agreed-upon procedure (1).

#### Budgeting

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

Management provided us with a copy of the original and amended budget.

6. Trace the budget adoption and amendments to the minutes book.

We traced the adoption of the original budget to the minutes of a meeting held on 12/11/99 and the adoption of the amended budget to a meeting held on 11/11/98.

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

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

#### Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) Trace payments to supporting documentation as to proper amount and payee;

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

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

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

- (c) Determine whether payments received approval from proper authorities.

Payments were approved by the Board of Commissioners as stated in the minutes.



SEWERAGE DISTRICT NO. ONE OF NEW ORLEANS BY ST. LOUIS, PARISH  
MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1958

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASES OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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 and decreases in net current assets.

The modified accrual basis of accounting is followed by the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both 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, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Louisiana are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenue 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 any, are not recorded as assets. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. BUDGETS AND BUDGETARY ACCOUNTING

The District is required by state law to adopt an annual budget for its General Fund. The District also adopts a budget for its Debt Service Fund. The budget for the Special Revenue Fund is adopted on a contract basis with the Governor's Office of Rural Development. The budgets are adopted on a cash basis. The budgets may be finally adopted by the District no later than the last day of the preceding year. The Board of Commissioners may authorize revisions requiring alteration of levels of expenditures. Operating appropriations lapse at year-end.