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Parish Council  
PARISH POLICE DISTRICT  
PARISH POLICE JURY  
Louisiana

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General Purpose Financial Statements  
As of and for the Year Ended 12/31, 1999  
With Supplemental Information Schedules

CONTENTS

	Statement	Page
Transmittal Letter		2
Affidavit		3
<b>General Purpose Financial Statements</b>		
Balance Sheet - All Fund Types and Account Groups	A	4
<b>Governmental Funds:</b>		
Statement of Revenues, Expenditures, and Changes in Fund Balances	B	5
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP/Non-GAAP Basis) and Actual - General Fund	C	6
Notes to the Financial Statements		7
	Schedule	Page
Supplemental Information Schedule - Schedule of Compensation Paid Board Members	1	24

Under provisions of State law, this report is a public document. A copy of the report and books submitted to the auditor, or otherwise, and other pertinent records of books. This report is open to the public inspection of the State Board of Public Accounts, Louisiana Auditor and, where appropriate, of the office of the parish clerk of court.

Release Date: MAR 26 1999

REV: 1000

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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

January 30, 1997

(Date)

Office of Legislative Auditor  
Attention: Ms. Dorothy Miner  
1600 North Third  
Post Office Box 94387  
Baton Rouge, Louisiana 70804-0387

Dear Ms. Miner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Acadia Parish, Parish No. 21 District as of and for the fiscal year ended December 31, 1996. The report includes all funds under the control and oversight of the district (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

  
Robert C. LeGon  
Chief

Enclosure

Revised Statute  
Acadia PARISH Acadiana DISTRICT No. 1  
Parish of Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUE \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenue \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(c)(1)(c)(i).

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, John C. Long (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Acadia Parish Acadiana District as of December 31 1899 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, John C. Long (name), who, duly sworn, deposes and says that the Acadia Parish Acadiana District received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1899 and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

John C. Long  
Signature

Sworn to and subscribed before me, this 13 day of March, 1899

Christine K. Neale  
NOTARY PUBLIC

Office John C. Long  
Address 18547 Branch Hwy  
Church Point, LA 70526  
Telephone No. 337-604-1947

Second Ward

Board is PARISH Division DISTRICT No. 3  
 Board is PARISH POLICE JURY  
 State Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Balance Sheet, Dec. 31, 1968

	GOVERNMENTAL		ACCOUNT GROUPS		TOTAL
	GENERAL FUND	DEPT SERVICE FUND	GENERAL FUND ASSETS	CONTRIB. LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets</b>					
Cash and cash equivalents	\$ 1,320	\$	\$	\$	\$
Receivables					
Prepaid items	2,021				
Other assets					
Land, buildings, and equipment					
Other debts					
Amount available in Debt Service Fund					
Amount held provided for retirement of general long-term obligations					
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 3,341</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>					
<b>Liabilities</b>					
Cash credited	\$	\$	\$	\$	\$
Accounts payable					
Payroll deductions and withholdings payable					
Salaries and wages payable					
Matured bonds and interest payable					
Bonds payable					
Other liabilities	067				
Total Liabilities	067				
<b>Equity and Other Credits</b>					
Investment in general fund assets					
Fund balances:					
Reserved for debt service					
Reserved for _____					
Designated for _____					
Unreserved - undesignated	2,804				
Total Equity and Other Credits	2,804				
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 3,341</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

The accompanying notes are an integral part of this statement.

Acadia PARISH (Parishwide) DISTRICT No. 3  
 BOSSIS PARISH POLICE JURY  
 Bayou Louisiana  
**GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended, Dec. 31, 1979**

	GENERAL FUND	DEBT SERVICE FUND	TOTAL PARAMOUNTIAN COUNTY
<b>REVENUES</b>			
Ad valorem taxes	\$ 27,303	\$	\$
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (SRS)	2,805		
Other			
Interest earnings	212		
Other revenues:			
Excise Tax Collected-Other Year	2		
<b>Total revenues</b>	<b>30,322</b>		
<b>EXPENDITURES</b>			
Salaries and related benefits			
Compensation paid board members	3,788		
Legal and accounting	1,363		
Insurance	208		
Office supplies	34		
Repairs and maintenance	15,309		
Utilities			
Capital outlay			
Debt service			
Other	5,273		
<b>Total expenditures</b>	<b>21,975</b>		
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>8,347</b>		
<b>OTHER FINANCING SOURCES (Uses)</b>			
<b>Total other financing sources (uses)</b>			
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>8,347</b>		
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<b>22,173</b>		
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<b>\$ 29,520</b>	<b>\$</b>	<b>\$</b>

The accompanying notes are an integral part of this statement.

Second Ward  
 Acadia PARISH PLAQUEMINE DISTRICT No. 1  
 Acadia PARISH POLICE JURY  
 Bayou \_\_\_\_\_, Louisiana  
**GOVERNMENTAL FUND - GENERAL FUND**

Statement of Revenues, Expenditures,  
 and Changes in Fund Balance - Budget  
 (GAAP/Non-GAAP Basis) and Actual  
 For the Year Ended Dec. 31, 19  

		BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
		\$	\$	\$
<b>REVENUES</b>				
_____	N/A	_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
<b>Total revenues</b>		_____	_____	_____
<b>EXPENDITURES</b>				
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
<b>Total expenditures</b>		_____	_____	_____
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>		_____	_____	_____
<b>OTHER FINANCING SOURCES (Uses)</b>		_____	_____	_____
_____		_____	_____	_____
<b>Total other financing sources (uses)</b>		_____	_____	_____
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		_____	_____	_____
<b>FUND BALANCE ( deficit) AT BEGINNING OF YEAR</b>		_____	_____	_____
<b>FUND BALANCE ( deficit) AT END OF YEAR</b>		<u>  </u>	<u>  </u>	<u>  </u>

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

### 1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statute 38:1758, the Drainage District is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the parish police jury. The Drainage District was created under the authority of Louisiana Revised Statutes 38:1761-1802 and was established for the purpose of draining and reclaiming the undrained or partially drained marsh, swamp, and overflowed lands in the district that must be leveed and pumped in order to be drained and reclaimed.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

#### A. Reporting entity:

In conformance with GASB codification section 2100, the Drainage District is a component unit of the Acadia Parish Police Jury, the governing body of the Parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the fund maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

#### B. Fund accounting:

The District uses a fund (General Fund) to report on its financial position and results of 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.

The General Fund is classified as a governmental fund. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies. The General Fund is the general operating fund of the District and accounts for all financial resources.

#### C. General fixed assets and general long-term obligations:

The District does not have any fixed assets or long-term

obligations at December 31, 1996. Drainage work is performed by contract labor, which supplies its own tools and equipment to maintain drains, ditches, and canals.

D. Basis of accountings

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues:

Ad Valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad Valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budget practices:

Louisiana law exempts all special districts created before December 31, 1974, from the requirements of the Local Government Budget Act. The Second Ward Gravity Drainage District No. 3 was created December 11, 1968, and, accordingly, is exempt from the budgetary requirements. Management has determined that, due to the amount and nature of the expenditures, the adoption of a budget is not required for control purposes. The Drainage District did not adopt a budget for the year ended December 31, 1996; therefore, the accompanying financial statements do not include a comparison of revenues and expenditures to budget.

F. Cash

Cash includes amounts in interest-bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

At December 31, 1996, the District had cash (bank balances) totaling \$2394, which is all in interest-bearing demand deposits. These deposits are stated at cost, which approximated market. Under state law, these deposits (or the resulting bank balances)



must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 1996, the District has \$1236 in deposits (collected bank balances). These deposits are fully secured from risk by federal deposit insurance.

G. Pensions

Employees of the Drainage District are covered under the Federal Insurance Contribution Act (social security). The employees and the District contribute equally to the system.

H. Vacation and sick leave

The District does not have a formal policy on vacation and sick leave.

2. Receivables

The following is a summary of receivables at December 31, 1996.

	<u>General Fund</u>
Ad valorem tax	\$ 26,776
State revenue sharing	<u>2,888</u>
	<u>\$ 29,664</u>

General Bond

Acadia **PARISH** Police Jury **DISTRICT** No. 3  
Acadia **PARISH POLICE JURY**  
Bayou **Louisiana**

**Schedule of Compensation Paid Board Members**  
**For the Year Ended** 12/31, 89

<u>NAME</u>	<u>NUMBER</u>	<u>AMOUNT</u>
John C. Legier	12	\$ 180.00
Stacy A. Venable	12	180.00
Wallace Dupochain	12	180.00
Walter Sims	11	150.00
Ronald Gaudin	2	120.00
Eric H. Combes	2	270.00
		<hr/>
<b>Total</b>		<b><u>\$ 3,180.00</u></b>