

BOYES FLEMING CRAWLEY DRAINAGE DISTRICT NO. TWELVE  
OF ST. LOUIS PARISH  
LOUISIANA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1976

**NOTE 4 - FUND BALANCE**

The General Fund does not have a deficit fund balance for the year ended December 31, 1976.

**NOTE 5 - LIABILITIES**

There are judgments against the District totaling \$18,188 plus interest. The details of the judgments are as follows:

- a. A judgment was filed May 8, 1974 for \$5,389 plus court costs and legal interest accumulated from August 18, 1969.
- b. Another judgment was filed December 15, 1963 for \$12,799 plus 12% interest accumulated from December 1, 1960.

Pursuant to Article XII, Section 109C of the Louisiana Constitution of 1974, the District is not required to pay the judgments unless appropriations have been made for the judgments. As of December 31, 1976, the District had not appropriated funds for the payment of these judgments.

**NOTE 6 - FEES/FEES**

Compensation paid to board members is summarized below:

	<u>1976</u>	
	<u>Per Diem</u>	<u> mileage</u>
William J. Boudreaux	\$180	36
Bernick Couzier	180	36
LeRoy H. Richard	180	36
Ferry Smith, Jr.	450	60
Valerie Champagne	<u>180</u>	<u>36</u>
	<u>\$780</u>	<u>204</u>

**NOTE 7 -** The Boyes Flemming Crawley Drainage District No. Twelve did not receive any Federal assistance in 1976.

BAYOU PLASTERING CRANES DRAINAGE DISTRICT NO. TWELVE  
OF ST. LOUISY PARISH  
OPHELONA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. REVENUE AND EXPENDITURE ACCOUNTING

The Bayou Plastering Cranes Drainage District No. Twelve adopts a GAAP basis budget in December of each year and at the same time amends the prior year's budget if necessary. Appropriations lapse at year-end.

H. ENCUMBRANCES

The District does not employ the encumbrance system of accounting.

I. PENSION PLAN, VACATION, AND SICK LEAVE

The District does not have a pension plan or a vacation and sick leave policy. The board members and employees participate in the Social Security Retirement System.

NOTE 2 - CASH

At December 31, 1996, the bank balance of cash in the BSB checking account was \$47,325. The cash is fully secured by Federal Deposit Insurance.

NOTE 3 - AD VALOREM 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. Louisy Parish Sheriff bills, collects, and distributes the property taxes for the District using the assessed values determined by the Tax Assessor of St. Louisy Parish.

The millage assessed by the District for 1996 was 10.26 mills.

The District was required to remit \$,000,000 in 1996 of the 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 reduced by the Sheriff for the pension fund amount owed and the remainder is remitted to the taxing districts. Therefore, the ad valorem tax receivable and revenues are shown net of pension fund distributions. A breakdown of tax receivable is as follows:

	Total For Tax Roll	Pension Fund Remittance	Tax Receivable
1996	\$48,675	\$1,200	\$47,325

An allowance for uncollectible property taxes has been set up at December 31, 1996 because experience shows that the Drainage District has not been collecting all of the property tax.

BOYD PLANNING GRADY WEDDING DISTRICT NO. TWELVE  
IN ST. LOUIS PARISH  
OFFICIAL EDITION  
PERTAINING TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING DECEMBER 31, 1994

NOTE 3 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.  BASIS 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 (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is utilized 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 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 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.

Purchase 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.

4.  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 investments.

5.  OTHER ASSETS AND LONG-TERM LIABILITIES

The District does not have fixed assets or long-term liabilities, as of December 31, 1994. The District does not capitalize infrastructure assets, if any.

BOYD FLAQUORINE SANITY DRAINAGE DISTRICT NO. TWELVE  
OF ST. LANDRY PARISH  
MISSISSIPPI  
NOTE TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1996

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. REPORTING ENTITY (Continued)**

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 a voting majority of the District's governing body and the Police Jury has the ability to impose its will on the District, 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 that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by 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.

The fund of the District 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 fund presented in the financial statements is described as follows:

**General Fund**

The General Fund is the general operating fund of the Boyd Flaquorine Sanity Drainage District No. Twelve of St. Landry Parish. It is used to account for all financial resources.

**RAYNE FLOQUANTINE GRADLEY DRAINAGE DISTRICT NO. TWELVE**  
**OF ST. LANDRY PARISH**  
**LOUISIANA, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 1990**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The entity being reported on is the Rayne Floquantine Gradley Drainage District No. Twelve of St. Landry Parish, which is a component unit of the St. Landry Parish Police Jury. The District was created by the St. Landry Parish Police Jury as authorized by Louisiana Revised Statute 30:1251. The District is governed by a Board of Commissioners, which consists of five commissioners appointed by the St. Landry Parish Police Jury.

The Gravity Drainage District 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.

**A. BASIS OF INFORMATION**

The accounting and reporting practices of Rayne Floquantine Gradley Drainage District No. Twelve of St. Landry Parish conform to generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, the 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.

NORTH PLAZEMINE GRAVITY DRAINAGE DISTRICT NO. THREE  
 DE ST. LOUISY PARISH  
 OFFICIALS' LODGINGS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE,  
 BUDGET (FISCAL PERIOD) AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1978

	POTENTIAL FUND TYPE		VARIANCE FAVORABLE UNFAVORABLE
	GENERAL FUND		
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Taxes			
Property taxes	\$19,400	\$17,436	\$(1,964)
Intergovernmental			
State revenue sharing	2,940	4,378	1,438
Miscellaneous			
Interest	820	938	118
Other	12	32	20
Total revenues	<u>\$23,172</u>	<u>\$22,784</u>	<u>-\$388</u>
<b>EXPENDITURES</b>			
Current operating			
Commissioners' per diem and expenses	4,400	4,328	72
Printing, copies	24,500	24,840	(340)
Miscellaneous fees	4,800	4,880	(80)
Workmen's compensation insurance	518	484	34
Engineering assistance	500	380	120
Payroll taxes	400	334	66
Materials and supplies	1,700	1,607	93
Labor	1,700	1,470	230
Track allowance	940	945	(5)
Warehouses rent	100	180	(80)
Total expenditures	<u>\$37,558</u>	<u>\$37,486</u>	<u>-\$72</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(4,386)	(4,702)	(316)
<b>FUND BALANCE, beginning of year</b>	\$8,324	\$8,324	---
<b>FUND BALANCE, end of year</b>	<u>\$4,938</u>	<u>\$4,622</u>	<u>-\$316</u>

See accompanying notes and accountant's report.

BASIC PLASTERING QUALITY CHAIRMAN DISTRICT NO. TWENTY  
OF ST. LOUIS COUNTY  
MISSOURI, 1951  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1951

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u> <u>GENERAL FUND</u>
<b>REVENUES</b>	
Taxes	
Property Taxes	\$13,824
Intergovernmental	
State revenue sharing	4,300
Miscellaneous	
Interest	666
Other	62
<b>Total revenues</b>	<b>\$18,852</b>
<b>EXPENDITURES</b>	
Current operating	
Commissioners' per diem and expenses	4,326
Restoring curbs	16,845
Secretarial fees	4,800
Workers' compensation insurance	606
Engineering assistance	500
Payroll taxes	534
Materials and supplies	1,072
Labor	1,670
Travel allowance	845
Warehouse rent	180
<b>Total expenditures</b>	<b>\$37,388</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(18,536)</b>
<b>FUND BALANCE, beginning of year</b>	<b>\$8,526</b>
<b>FUND BALANCE, end of year</b>	<b>\$9,452</b>

See accompanying notes and accountant's report.

BAYOU PLASTERING GRAVITY DRAINAGE DISTRICT NO. TWELVE  
 62 ST. LOUISY PARISH  
 EPILOUSAS, LOUISIANA  
 BALANCE SHEET  
 MONTH END, 1988

		GOVERNMENTAL FUND TYPE GENERAL FUND
<b>ASSETS</b>		
Cash		\$18,887
AD valorem tax receivable	\$40,213	
Local allotments for uncollectibles	(2,611)	17,896
State revenue sharing receivable		_3,813
<u>Total assets</u>		<u>68,825</u>
 <b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Social security tax withheld		874
Medicare tax withheld		17
Accrued payroll taxes payable		_80
<u>Total liabilities</u>		<u>1,071</u>
 <b>FUND EQUITY</b>		
Fund balance		
Unreserved and undesignated		68,825
<u>Total fund equity</u>		<u>68,825</u>
 <u>Total liabilities and fund equity</u>		 <u>68,825</u>

See accompanying notes and accountant's report.



Ann Mason, CPA  
 Joel Larkin, A. CPA  
 Russell J. Early, CPA  
 Dwight Linton, CPA  
 Christ S. Fontana, CPA  
 James L. Robinson, Jr., CPA  
 G. Kenneth Papp, S. CPA  
 James J. Galt, CPA

John S. Dowling, CPA  
 (1988-1993)

Robert Egan, CPA  
 Retired



**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

GOVERNMENT'S CONFIDENCE REPORT

To the Board of Commissioners of  
 Bayou LaPlaque Gravity Drainage  
 District No. Twelve  
 Opelousas, Louisiana

We have compiled the accompanying financial statements of the Bayou LaPlaque Gravity Drainage District No. Twelve, a component unit of the St. Landry Parish Police Jury, as of December 31, 1994, 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.

We are not independent with respect to Bayou LaPlaque Gravity Drainage District No. Twelve.

*John S. Dowling & Company*  
 Opelousas, Louisiana  
 March 13, 1995

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BAYES FLAGSHIP MARLITE DRAINAGE DISTRICT NO. 12 OF ST. LARRY PARISH  
OPTELCOAS, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$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 revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:514(5)(c)(2).

AFFIDAVIT

Personally came and appeared before the undersigned authority, William Goodreau, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Bayer Flagship Marlite Drainage District, as of December 31, 1996 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, William Goodreau, (name), who, duly sworn, deposes and says that the Bayer Flagship Marlite Drainage District received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1996 and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

  
Signature

Sworn to and subscribed before me, this 17th day of March, 1997

  
NOTARY PUBLIC

Office William Goodreau  
Address 528 Goodpiper Lane  
Opelousas, LA 70568  
Telephone No. 338-948-1876

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NOTARY PUBLIC  
OPELOUSAS, LA

