

MUNICIPALITY DRAINAGE DISTRICT NO. 2 OF
STONELINE AND ST. BERRY PARISHES
STATE OF LOUISIANA

STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE—GENERAL FUND
Years Ended December 31, 1994 and 1993

	1994	1993
Revenues:		
Ad valorem taxes	\$ 23,418	\$ 23,418
Miscellaneous-Interest	5,822	5,482
Total revenues	<u>29,240</u>	<u>28,900</u>
Expenditures:		
Contract Services:		
Construction and maintenance	18,498	18,148
Other:		
Per diem/board	2,738	2,998
Professional fees	3,124	658
Miscellaneous	898	688
Total expenditures	<u>25,258</u>	<u>22,592</u>
Excess of revenues over expenditures	5,009	12,832
Fund balance, beginning	<u>152,858</u>	<u>152,118</u>
Fund balance, ending	<u>\$157,867</u>	<u>\$164,950</u>

See Accountants' Compilation Report and
 Notes to Financial Statements

KENTON DRAINAGE DISTRICT NO. 9 OF
PARISHES OF WASHINGTON AND ST. LANDRY
Notes to Financial Statements
December 31, 1988 and 1989

Revenues

Ad valorem taxes (4.10 and 4.40 mills for 1988 and 1989, respectively) are recorded in the year for which taxes are levied. Ad valorem taxes are assessed on a calendar year basis, become due on October 30 of each year, and become delinquent on December 31. Ad Valorem Tax Revenues are generally collected in December of the current year and January and February of the ensuing year. Property tax not paid by June 15 is generally collected by the sheriff's seizure and sale of property associated with this tax.

Deferred Revenue consists of taxes billed but not collected until 30 days after the year end.

Interest income on certificates of deposit is recorded when the investment has matured and the interest is available.

Substantially all other revenues are recorded when received.

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

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include demand deposits and certificates of deposit. Under state law, the Drainage District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. Furthermore, the Drainage District may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As reflected in the financial statement the drainage district has cash totaling \$144,504 and \$135,763, at December 31, 1988 and 1989. Cash is stated at cost, which approximates market, and is secured through federal deposits insurance.

F. VACATION AND SICK LEAVE AND PENSION PLAN

The drainage district does not have any employees; therefore, it does not have a formal vacation and sick leave policy and does not contribute to a pension plan.

BRINCK GRAYVE DRAINAGE DISTRICT NO. 9 OF
EVANGELINE AND ST. LARRY PARISHES
Notes To Financial Statements
December 31, 1996 and 1995

1. 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 Board of Directors, the district was determined to be a component unit of the Evangeline and St. Larry Parish Police Juries, the financial reporting entities. 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 accounts of the Drainage District are organized on the basis of a Fund (General Fund) which is considered a separate accounting entity. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The general fund is the general operating fund of the Drainage District.

d. BASIS OF ACCOUNTING

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 Drainage District's accounts are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

FINANCIAL STATEMENT DISTRICT NO. 9 OF
 PARISH AND ST. LANDRY PARISHES
 STATE OF LOUISIANA

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 COMMERCIAL FUND-GENERAL FUND-SINKS AND OTHERS
 Years Ended December 31, 1996 and 1995

	1996		1995		Variance Favorable Unfavorable
	Budget	Actual	Budget	Actual	
Revenues:					
ad valorem taxes	\$ 20,000	\$ 21,211	\$ 811	\$ 21,419	\$ 2,419
Miscellaneous	500	5,028	8,028	5,407	4,621
Total revenue	<u>21,000</u>	<u>26,239</u>	<u>8,839</u>	<u>26,826</u>	<u>1,987</u>
Expenditures:					
Contract Services; Construction and maintenance	10,000	10,466	(466)	10,149	2,851
Other:					
Per diem - Board	2,000	2,728	728	2,503	495
Professional Fees	1,000	1,225	225	898	137
Miscellaneous	500	500	1,000	500	500
Total Expenditures	<u>14,000</u>	<u>14,919</u>	<u>1,203</u>	<u>13,850</u>	<u>4,069</u>
Change of revenues over expenditures	-0-	5,500	5,636	12,976	11,932
Fund balance, beginning	100,000	100,000	13,962	104,038	11,076
Fund balance, ending	210,000	215,500	19,598	217,014	1,416

See Assurance' Compilation Report and Notes to Financial statements

MUNICIPAL GRAVITY DRAINAGE DISTRICT NO. 4 OF
WHEELING AND ST. LAWRENCE PARISHES
Notes to Financial Statements
December 31, 1994 and 1995

d. SUBSIDIARY ACCOUNTING

The drainage district prepared its budget on the modified accrual basis of accounting. The budget was adopted by the Board of Directors prior to the beginning of year. At year end all appropriations lapse. Any changes or amendments must be voted on by the Board of Directors.

SEWAGE SANITARY DRAINAGE DISTRICT NO. 9 OF
 EXHANGLINE AND ST. LAMERY PARISHES
 STATE OF LOUISIANA

BALANCE SHEETS - GENERAL FUND
 December 31, 1998 and 1999

	1998	1999
ASSETS		
Current Assets:		
Cash	\$144,904	\$136,760
Receivables-Taxes	29,817	22,837
Total Assets	<u>\$174,721</u>	<u>\$159,597</u>
LIABILITIES AND FUND EQUITY		
Current Liabilities		
Accounts Payable	\$ 2,249	\$ 2,249
Deferred Revenue-Taxes	2,833	2,023
Total Liabilities	<u>5,082</u>	<u>4,272</u>
Fund Balance-Unreserved	169,639	155,325
Total Fund Equity	<u>169,639</u>	<u>155,325</u>
Total Liabilities and Fund Equity	<u>\$174,721</u>	<u>\$159,597</u>

See Accountants' Compilation Report and
 Notes to Financial Statements

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MEMBER OF THE AICPA

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CPA
MEMBER OF THE AICPA

Board of Commissioners
Boudreaux Gravity Drainage District No. 9 of
Evangeline and St. Landry Parishes
Boudreaux, Louisiana

We have compiled the accompanying combined balance sheets of Boudreaux Gravity Drainage District No. 9 as of December 31, 1988 and 1989 and the related statements of Revenues, Expenditures and Changes in Fund Balance for the years 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 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.

Wells, Vigg & Tujagne

Wells, Vigg & Tujagne
April 11, 1989

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TABLE OF CONTENTS

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Dates including
month from 1961
year and 1962
to 1963 or 1964

PAGE

ACCOUNTANTS' COMPILATION REPORT ON THE FINANCIAL STATEMENTS	1
COMPONENT UNIT FINANCIAL STATEMENTS	
Balance Sheets-General Fund	2
Statements of revenues, expenditures, and changes in Fund balance-General Fund	3
Statements of revenues, expenditures, and changes in Fund balance-Budget and actual-General Fund	4
Notes to Financial Statements	5-8

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MAY 11 1962
LEGISLATIVE
AUDITOR

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk of court, and copies are 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 MAY 07 1962

MOBILE GRAVITY DRAINAGE DISTRICT NO. 9 OF
EVANGELINE AND ST. LANDRY PARISHES
Notes to Financial Statements
December 31, 1996 and 1995

1. Summary of Significant Accounting Policies:

The Mobile Gravity Drainage District No. 9, which is a component unit of the Evangeline and St. Landry Parish Police Juries, was created by an ordinance of the Evangeline and St. Landry Parish Police Juries on February 15, 1921. The purpose of the District is the draining and reclaiming of the undrained or partially drained marsh, swamp, and overflowed lands in the area specified in its creation ordinance.

A. BASES OF PRESENTATION

The accompanying purpose financial statements of the Drainage District 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 principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Evangeline and St. Landry Parish Police Juries are the financial reporting entity for Evangeline and St. Landry Parishes. 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. 34 established criteria for determining which component units should be considered part of the Evangeline and St. Landry Parish Police Juries 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 police jury to impose its will on that organization and/or