

KIRKLAND'S BLEND NARK COMMISSION

Notes to Financial Statements

December 31, 1984

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Compensated Absences

The Commission has the following policy relating to vacation leave (there is no policy on sick leave): 3 days after one year of service, 8 days after 3 years of service and 10 days after 5 years of service. Unused vacation time is expected to be used within one year of accrual.

At December 31, 1984, the Commission had no liability for accrued vacation leave.

7. Total Columns

Total columns on the general purpose financial statements are captioned "combined 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.

8. 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 government's financial position and operations.

NOTE B - PD VALUATION TAXES

For the year ended December 31, 1984 taxes of 4.89 mills were levied on property with assessed valuations totaling \$27,877,488, and were dedicated as follows:

General composite purposes	4.89 mills
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Total taxes levied were \$134,484.

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 lien.

STILWELL'S SLUPE FARM COMMISSION

Notes to Financial Statements

December 31, 1990

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

2. Fund Accounting - Continued

General Fixed Assets Account Group:

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported in the general fixed assets account group). Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

3. 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 management 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) to net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when measurable and available (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 60 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.

These revenues susceptible to accrual are property taxes, state revenue sharing and interest.

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STATE'S GULF FARE COMMISSION
 Winton, Louisiana

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

FOR THE YEAR Ended December 31, 1960

Under provisions of state law, the State is a public corporation. A special law was enacted to authorize and to regulate the operation, control, and administration of the Gulf Fares Commission, and the Commission is a public corporation. The Commission is responsible for public transportation at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: **APR 02 1967**

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CHAMBERS, CASIDAY & GIBBONEY, L.L.P.

REGISTERED PUBLIC ACCOUNTANTS

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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

February 14, 1987

Board of Commissioners
Middlet's Staff Park Commission
MIDDETT, LOUISIANA

We have audited the general purpose financial statements of the Middett's Staff Park Commission, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1986, and have issued our report thereon dated February 14, 1987.

We have 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 Middett's Staff Park Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates 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 component unit financial statements in accordance with generally accepted accounting principles.

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INDEPENDENT AUDITORS' REPORT

February 14, 1987

Board of Commissioners
Mikoyan's Staff Park Commission
Winton, Louisiana

We have audited the accompanying general purpose financial statements of the Mikoyan's Staff Park Commission, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1986. These general purpose financial statements are the responsibility of the Mikoyan's Staff Park Commission management. Our responsibility is to express an opinion on their 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 statements 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 Mikoyan's Staff Park Commission as of December 31, 1986 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 February 14, 1987 on our consideration of Mikoyan's Staff Park Commission's internal control structure and a report dated February 14, 1987 on its compliance with laws and regulations.

Angela Conley, Ph.D.

FRANCONIA, CLAUDIA R. CRIBBERRY, I-4-JP,
CERTIFIED PUBLIC ACCOUNTANT

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

February 14, 1997

Board of Commissioners
Shibden's Sheriff Commission
Vinton, Louisiana

We have audited the general purpose financial statements of the Shibden's Sheriff Commission, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated February 14, 1997.

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 Shibden's Sheriff Commission is the responsibility of the management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Commission'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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Angela Lindsey! Gailley

MIRLETT'S BLUFF PARK COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 1988

NOTE C - FIXED ASSETS

A summary of changes in general fixed assets follows:

	beginning Balance	Net Additions	ending Balance
Buildings	\$ 268,999	\$ 164,283	\$ 433,282
Equipment	124,859	4,283	129,142
Leasehold Improvements	208,588	—	208,588
TOTAL	\$ 602,446	\$ 168,566	\$ 771,012

NOTE D - MIRLETT'S BLUFF PARK LEASE

On September 3, 1983, the Commission leased 28 acres, known as Mirlett's Bluff Park, from the Calaveras Parish Police Jury for a period of 25 years. The Commission has the option to renew the lease for one additional period of 25 years. The Commission agreed to care for and maintain the grounds and improvements of the leased premises and to use the leased premises specifically for such activities as related to matters of recreation for the general public in the area covered by the lease.

NOTE E - RISK MANAGEMENT

The commission is exposed to various risks of loss related to having theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Commission. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

WISBETT'S GULFV PEAK COMMISSION

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1994

ASSETS	Governmental Fund Type General	Special General Fixed Assets	TOTALS	
			(Nonrecurring Only)	
			1994	1995
Cash	\$ 281,858	\$ -	\$ 281,858	\$ 198,148
Receivables				
Property taxes (net)	104,809	-	104,809	103,884
State Revenue sharing	4,958	-	4,958	4,958
Fixed Assets	-	173,248	173,248	852,188
TOTAL ASSETS	\$ 286,867	\$ 173,248	\$ 460,115	\$ 1,041,188
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 18,385	\$ -	\$ 18,385	\$ 3,465
Accrued liabilities	2,488	-	2,488	2,428
TOTAL LIABILITIES	20,873	-	20,873	5,893
Fund Equity				
Investment in general fixed assets	-	173,248	173,248	883,188
Fund balance unreserved - Undesignated	189,315	-	189,315	189,315
TOTAL FUND EQUITY	189,315	173,248	362,563	1,071,891
TOTAL LIABILITIES AND FUND EQUITY	\$ 210,188	\$ 173,248	\$ 383,431	\$ 1,117,784

The accompanying notes are an integral part of these financial statements.

RISLETT'S SLUOFF BANK COMMISSION

Notes to Financial Statements

December 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

4. Cash

CASH included MONIES IS DEMAND DEPOSITS AND TIME DEPOSITS WITH ORIGINAL MATURITIES OF 90 DAYS OR LESS. UNDER STATE LAW, THE COMMISSION 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.

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As December 31, 1996, the Commission has \$180,499 in deposits (included bank balances). These deposits are secured from risk by \$180,000 of Federal deposit insurance and the remaining balance of \$499 is not secured by the pledge of securities and is a violation of state law.

5. Budgets

A budget is adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year activities 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 add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and resources estimated.

One amendment was made to the original budget for the year and is included in the budget comparison statement.

SENETT'S BERRY BARK COMMISSION

**Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Fund Type**

Year Ended December 31, 1994

	<u>1994</u>	<u>1993</u>
REVENUES		
Ad valorem taxes, net	\$ 188,180	\$ 193,880
State revenue sharing	4,860	4,860
Campus fees	85,670	43,655
Rentals	26,880	29,210
Interest	7,180	8,200
Other revenues	<u>1,780</u>	<u>3,515</u>
TOTAL REVENUES	304,650	313,310
EXPENDITURES		
General government		
Advertising	1,840	3,284
Cost of wildlife	800	763
Fuel and oil	457	1,114
Insurance	14,485	14,203
Institutional services	1,300	1,000
Miscellaneous	754	1,817
Professional fees	2,880	2,500
Re-maintenance, net	600	-
Supplies and maintenance	2,340	12,000
Salaries	48,127	69,414
Recitation disposal	3,180	2,714
Supplies - general	2,479	4,801
Supplies - institutional	2,471	4,811
Supplies - office	829	2,000
Taxes	4,382	4,880
Travel	78	274
Utilities	22,003	21,250
Capital outlay	<u>185,623</u>	<u>3,267</u>
TOTAL EXPENDITURES	365,148	328,286
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(160,498)	85,024
FUND BALANCE - BEGINNING	300,666	215,138
FUND BALANCE - ENDING	\$ 139,818	\$ 300,162

The accompanying notes are an integral part of these financial statements.

WILLOTT'S BLUFF PARK COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 1980

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Willott's Bluff Park Commission was created by Act 689 of 1979. The Commission consists of seven commissioners initially appointed by the Calcasieu Parish Police Jury. Successors to the original commissioners are appointed by the Commission. The commission is authorized to develop, maintain and operate Willott's Bluff Park.

The financial statements of the Willott's Bluff Park Commission 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.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in accordance with GASB Statement No. 14, the Willott's Bluff Park Commission includes all funds, account groups, or others, that are within the oversight responsibility of the Willott's Bluff Park Commission.

As the governing authority, for reporting purposes, the Calcasieu Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (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 Calcasieu 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 Calcasieu Parish Police Jury to impose its will on that organization and/or

DIRECTOR'S BUDGET PAPER COMMISSION

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - Budget, and Actual - General Fund**

Year Ended December 31, 1994

REVENUES	GENERAL FUND		
	BUDGET	ACTUAL	Variance Favorable Unfavorable
Ad valorem taxes, net	\$ 91,400	\$ 104,544	\$ 13,144
State revenue sharing	7,000	6,964	(36)
Comper fees	45,000	50,075	5,075
Refunds	23,000	28,964	5,964
Interest	1,000	7,144	6,144
Other revenues	500	1,780	1,280
TOTAL REVENUES	171,500	193,471	21,971
EXPENDITURES			
General government			
Administration	1,000	1,943	1,943
Costs of vehicle	1,000	844	156
Fuel and oil	1,000	857	143
Insurance	28,000	24,480	3,520
Consulting services	8,000	7,850	1,150
Miscellaneous	2,000	714	1,286
Professional fees	2,000	2,000	-
Re-material, net	2,000	882	1,118
Repairs and maintenance	22,150	8,200	13,950
Salaries	51,100	49,117	1,983
Sanitation disposal	2,000	2,100	100
Security	2,200	-	2,200
Supplies - general	2,000	2,078	78
Supplies - janitorial	3,400	2,671	729
Supplies - office	3,400	839	2,561
Taxes	2,500	4,100	1,600
Travel	200	78	122
Utilities	28,000	23,023	4,977
Capital outlay	170,000	180,023	(10,023)
TOTAL EXPENDITURES	328,250	328,143	107
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	110,943	109,179	1,764
FUND BALANCE - BEGINNING	122,000	122,000	-
FUND BALANCE - ENDING	\$ 123,883	\$ 123,119	\$ 764

The accompanying notes are an integral part of these financial statements.

CHANDLER, CLARK & STEVENS, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

MILITARY STAFF PARK COMMISSION

Notes to Financial Statements

December 31, 1984

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

1. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Calcasieu Parish Police Jury.
2. Organizations for which the Calcasieu Parish Police Jury does not assume a voting majority but are financially dependent on the Calcasieu Parish Police Jury.
3. Organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, Military Staff Park Commission is a component unit of the Calcasieu Parish Police Jury's reporting entity.

1. Fund Accounting

The Military Staff Park Commission 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 financial resources.

The following funds and group of accounts are used by the Commission:

Governmental Fund:

The Governmental Fund accounts for all of the Commission's general activities. The Governmental Fund includes:

1. **General Fund** - The General operating fund of the Commission. All financial resources are accounted for in the General Fund.

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 Skidder's Skuff Park Commission, for the year ended December 31, 1980, 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 coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, would 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 Commission does not have adequate segregation of duties within its internal control structure. However, because of the Commission'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 amounts 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 believe the reportable condition described above is not a material weakness.

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

Thayer Conley, C. Bentley