

BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana

SCHEDULE OF COMPENSATION PAID TO COMMISSIONERS  
For the Year Ended December 31, 1996

Larry Lyons	\$	315
Joe Gaudy		315
Valerie Gaudy, Jr.		450
John LaCour		500
John Marcoux		315
Total	\$	3,120

## ADDITIONAL FINANCIAL INFORMATION

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

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

*Advances and Benefits*

11. Examine payroll records and returns 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 these type of payments. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which 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 Broadmore Quarry Drainage District and the Legislative Auditor, 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.

*Karlson, Gillespie & Co.*

Baton Rouge, Louisiana  
June 23, 1997

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

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

The budget, as adopted, included only the proposed expenditures for the year. The budget did not disclose the means of financing, the expenditures nor the changes in fund balance as required.

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

We traced the adoption of the original budget to the minutes of a meeting held on December 9, 1993 which indicated that the budget had been adopted by the commissioners of the Broadwater Gravity Drainage District by a unanimous vote.

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. The budget, as adopted, did not disclose any revenue information, therefore we were unable to compare variance between budgeted and actual. Total expenditures were 31% over the amounts budgeted for the year.

#### *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 the 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

All of the payments examined were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities;

Inspection of documentation supporting each of the six selected disbursements indicated approval from the Board of Commissioners.

#### *Advertising*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:3 (the open meetings law).

Broadwater Gravity Drainage District does not have an established office location, but advertises the location of its monthly meeting in a local newspaper. The advertisement does not provide an agenda for the meeting and we could find no evidence that the agenda was posted at the meeting.

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners  
Broadmoor Gravity Drainage District  
Jefferson Davis Parish, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Broadmoor Gravity Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Broadmoor Gravity Drainage District's compliance with certain laws and regulations during the year ended December 31, 1998 included in the accompanying Louisiana Attachment (Attachment). 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 is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below 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 material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2213 (the public bid law).

The District had one expenditure for materials and supplies which exceeded \$5,000. The District purchased these materials under contracts of the Jefferson Davis Parish Police Jury for semi-annual bids for supplies and was made in accordance with LSA-RS 38:2211-2213 (public bid law). There were no expenditures for 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 LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members 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 noted 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 procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

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

*Indexing*

#### ADDITIONAL REPORTS

BRIDGEMOORE CANYON DRAINAGE DISTRICT  
JEFFERSON PARISH POLICE JURY  
Terrebonne, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**I. PENSION PLAN**

The District has no full-time employees that qualify for participation in any of the public employee retirement systems.

**J. LONG-TERM OBLIGATIONS**

The District has no outstanding long-term obligations.

**2. LEVIED TAXES**

The District's tax millage for 1995 was utilized to fund expenditures for the year 1996. The tax millage for 1995 was 8.81 mills. Tax collections for 1995 tax millage were \$71,741.

**3. CASH AND CASH EQUIVALENTS**

At December 31, 1996, the District had cash and cash equivalents (book balances) totaling \$54,970 as follows:

Interest-bearing demand deposits	\$	12,644
Time deposits		42,326
Total	\$	54,970

At December 31, 1996, the District had \$55,109 in deposits (collected bank balances). These balances were fully secured from risk by federal deposit insurance.

**4. LITIGATION AND CLAIMS**

The District is not presently involved in any litigation as plaintiff or defendant.

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996**

Interest earnings on time deposits with financial institutions are recorded when the time deposits have matured and the interest is available to the District.

Substantially all other revenues are recorded when received.

**Expenditures**

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

**K. BUDGET PRACTICES**

The District prepares the proposed annual operating budget usually in November or December of each year. The operating budget includes proposed expenditures and the means of financing them. All budget appropriations lapse at year end.

The budget prepared by the District included only the proposed expenditures for the year. The budget did not disclose the means of financing the expenditures nor the changes in fund balance as required.

The District is supposed to advertise at least fifteen days prior to the beginning of each fiscal year, pursuant to LSA-R.S. 39:1307, that the budget is available for public inspection at the Police Jury office subsequent to its adoption. The District did not advertise the availability of its budget until December 21, 1995, ten days prior to beginning its fiscal year.

**F. INCUMBRANCES**

The District does not utilize encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time 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.

**H. FIXED ASSETS**

The District has no fixed assets as discussed in item C above.

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996**

Because the police jury appoints members of the board and has the ability to significantly influence operations, the District was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish with the oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information of the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

**C. FUND ACCOUNTING**

The District used a fund (General Fund) to report on its financial position and the results of its operations. The District has no fixed assets or long-term debt, therefore it has not used an account group in its financial presentation. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental 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 general fund of the District is classified as a governmental fund. The general fund is the general operating fund of the District and accounts for all financial activities of the District, including acquisition of general fixed assets and servicing of general long-term obligations.

**B. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The general fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the general fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the general fund. The general fund uses the following practices in recording revenues and expenditures:

**Revenues**

All ad valorem taxes are recognized as revenue during the budgetary period the levy was incurred to finance. All ad valorem taxes are assessed for the calendar year, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the crossing year. Any collections of ad valorem taxes prior to the period the levy was incurred to finance are recorded as deferred revenues.

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Bossieres, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996**

**INTRODUCTION**

The Broadmore Gravity Drainage District (District) was created by the Jefferson Davis Parish Police Jury pursuant to LSA-RS 38:1751 to 1804. The District primarily has the power and authority, within its boundaries, to plan, construct, maintain and operate such works of improvement as land treatment of watershed protection, flood prevention works, irrigation improvements, recreation, municipal and industrial water supply, and fish and wildlife developments.

Under the provisions of LSA-RS 38:1758, the District shall be governed and controlled by five commissioners who shall be the governing authority of the District. These commissioners at their apices must own at least five hundred dollars in real estate in the district, or they must be the representative of some corporation owning at least five hundred dollars in real estate in the district. Each commissioner shall serve a term of four years. In the absence of any petition or recommendation, the police jury may appoint commissioners at their discretion.

The District does not have an established office location, but advertises the location of its monthly meeting in a local newspaper. The District staff is comprised of one part-time secretary.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements 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.

**B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Bossier, Louisiana**

**GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
For the Year Ended December 31, 1996**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Ad valorem taxes, penalties, and interest	\$ -0-	\$ 72,147	\$ 72,147
Intergovernmental	-0-	10,000	10,000
Interest earnings	-0-	3,025	3,025
<b>Total Revenues</b>	<u>\$ -0-</u>	<u>\$ 85,172</u>	<u>\$ 85,172</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 3,984	\$ 3,026	(\$ 958)
Board per diem payments	3,980	3,020	960
Advertising, dues and subscriptions	200	51	149
Insurance	600	545	55
Professional services	3,500	3,536	(36)
Office supplies	-0-	234	(234)
Operating services and materials	60,896	81,069	(20,173)
Other expenditures	-0-	91	(91)
Intergovernmental			
Deduction from ad valorem taxes-pension	-0-	2,282	(2,282)
<b>Total Expenditures</b>	<u>\$ 73,860</u>	<u>\$ 93,058</u>	<u>(\$ 19,198)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>(\$ 71,000)</u>	<u>(\$ 7,887)</u>	<u>\$ 63,113</u>
<b>FUND BALANCE AT BEGINNING OF PERIOD</b>	<u>61,443</u>	<u>61,443</u>	<u>0</u>
<b>FUND BALANCE AT END OF PERIOD</b>	<u>(\$ 9,560)</u>	<u>\$ 53,555</u>	<u>\$ 63,113</u>

The Accompanying Notes Are An Integral Part Of This Statement.

**HOUDAYMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Bossier, Louisiana**

**GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended December 31, 1996**

**REVENUES**

All valorem taxes, penalties, and interest	\$ 72,647
Intergovernmental	89,800
Interest earnings	<u>3,925</u>
Total Revenues	\$ <u>166,372</u>

**EXPENDITURES**

Salaries and related benefits	\$ 3,126
Board per diem payments	3,120
Advertising, dues and subscriptions	51
Insurance	545
Professional services	2,590
Office supplies	299
Operating services—contractors	88,230
Operating supplies and materials	21,733
Other expenditures	91
Intergovernmental	
Deduction from ad valorem taxes—pension	<u>3,282</u>
Total Expenditures	\$ <u>159,857</u>

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** (5 7,515)

**FUND BALANCE AT BEGINNING OF PERIOD** \_\_\_\_\_ 61,440

**FUND BALANCE AT END OF PERIOD** \$ \_\_\_\_\_ 53,925

The Accompanying Notes Are An Integral Part Of This Statement.

BRIDGEMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Bossier, Louisiana

GENERAL FUND

Balance Sheet as of December 31, 1996

ASSETS

Assets:

Cash and cash equivalents \$ 54,979

**TOTAL ASSETS** \$ 54,979

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable \$ 1,417

Total Liabilities \$ 1,417

Fund Balance:

Fund balance-designated \$ 29,987

Fund balance-unreserved-undesignated 32,986

Total Fund Balance \$ 52,973

**TOTAL LIABILITIES AND FUND BALANCE** \$ 54,979

The Accompanying Notes Are An Integral Part Of This Statement.

**KRELOW, GILLESPIE & CO.**

AN EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION EMPLOYER

NEW ORLEANS, LOUISIANA

P. O. BOX 100000

JEFFERSON, LOUISIANA

70034-0000

**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

Board of Commissioners  
Broadmoor Gravity Drainage District  
Jefferson Davis Parish, Louisiana

We have compiled the accompanying annual report component with financial statements of the Broadmoor Gravity Drainage District, a component unit of the Jefferson Davis Parish Police Jury, as of December 31, 1986, 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 annual report component with statements, and, accordingly, do not express an opinion or any other form of assurance on them.

*Krelow, Gillespie & Co.*

Monroe, Louisiana  
June 23, 1987

BROADMOORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
JENNINGS, LOUISIANA

ANNUAL STORM COMPONENT UNIT FINANCIAL STATEMENTS  
DECEMBER 31, 1996

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Water resources  
comes from the  
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**BALTIMORE GRAYBY DRAINAGE DISTRICT  
JOHNSON DAVIS PARISH POLICE JURY  
Jewelry, Louisiana**

**Annual System Component Unit Financial Statements  
December 31, 1996**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is 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 10/07/97