



BROWN, POIRÉ, LEWIS & BREAUX
CERTIFIED PUBLIC ACCOUNTANTS

225 East 60th St.
 P.O. Drawer 100
 Crowley, Louisiana
 70526-0100
 phone (504) 833-6100
 fax (504) 833-7000

Other Offices:

Baton Rouge, LA
 (504) 982-9300

Shreveport, LA
 (504) 943-2300

Monroe, LA
 (504) 333-1000

New Orleans, LA
 (504) 584-4300

Thibodaux, LA
 (504) 884-2800

Haouit, LA
 (504) 834-0000

Ann C. Brown, CPA

Raymond S. Brown, CPA

James T. Poiré, CPA

Wanda R. Lewis, CPA

Mark A. Breaux, CPA

David S. Brown, CPA

J. Charles Breaux, CPA

Arnold S. Breaux, CPA

W. John Breaux III, CPA

Charles L. Landrum, CPA

Clayton S. Brown, CPA

Paul J. Breaux, CPA

Michael P. Poiré, CPA

George E. Wiggins III, CPA

Wanda R. Lewis, CPA

Gregory W. White, CPA

A. Dean Breaux, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

Wanda R. Lewis, CPA

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Commissioners
Iota-Long Point Greyside Bradrage District
Iota, Louisiana

We have compiled the accompanying general purpose financial statements of Iota-Long Point Greyside Bradrage District, a component unit of the Acadia Parish Police-Jury, as of and for the year ended December 31, 1988, and the supplementary schedules as listed in the table of contents, 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 information that is the representation of the Board in the form of financial statements and the supplementary schedules. We have not audited or reviewed the accompanying financial statements and the supplementary schedules and, accordingly, we do not express an opinion or any other form of assurance on them.

Brown, Poiré, Lewis & Breaux

Crowley, Louisiana
February 12, 1989

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

All budget appropriations lapse at year-end.

However, the budget for the year ended December 31, 1996 did not include all proposed expenditures and the means of financing them.

General Fixed Assets:

The District does not own any general fixed assets. Public domain or infrastructures are not capitalized. Drainage work is performed by construction contractors who provide their own tools and equipment.

Note 2. Receivables

The receivables recorded in the accompanying financial statements represent \$29,927 of uncollected ad valorem taxes and \$7,832 of uncollected state revenue sharing funds at December 31, 1996.

Note 3. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include demand deposits. Cash and investments are stated at cost, which approximates market. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the Federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. As December 31, 1996, cash and cash equivalents are completely covered by Federal deposit insurance.

LOUISIANA POINT CHURCH DRAINAGE DISTRICT
ACADIA PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
Year Ended December 31, 1984
(See Accounting's Compilation Report)

Name	
Larry Lacasse	\$ 400
Wynne LaJeune	600
James Threlk	450
Bark Richard	350
Francis Frey	<u>500</u>
Total	<u>\$ 2,200</u>

This schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 94 of the 1979 Session of the Louisiana Legislature.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Basis of accounting:

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied.

Revenues:

all governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as set covered assets. Taxpayer-assessed income is considered "measurable" when in the hands of intermediary collecting governments and is recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. 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. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due. The Drainage District has no accumulated unpaid employee benefits or long-term debt at December 31, 1996.

Budget practices:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is then legally enacted through passage of an ordinance.
3. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

100A-LONG POINT GRAVITY DRAINAGE DISTRICT
SCARLE PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compliance Report

Note 1. Summary of Significant Accounting Policies

The Long-Point Gravity Drainage District was created pursuant to the directions of an ordinance of the Acadia Parish Police Jury and was established for the purpose of establishing and maintaining all natural drains for the District. The 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.

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. Subsequently, GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

In conformance with GASB Codification Section 2100, the 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.

Fund accounting:

The Long-Point Gravity Drainage District only has one fund, the General Fund. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in the fund based upon the purpose for which they are to be spent and the means by which operating activities are controlled. The fund presented in the financial statements is described as follows:

General Fund:

The General Fund is the general operating fund of the Long-Point Gravity Drainage District. It is used to account for all financial resources except those required to be accounted for in other funds.

107A-LONG POINT HEALTH DRAINAGE DISTRICT
AGASSIS PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE - BUDGET (GRANF BASIS) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES

CENTRAL FUND

Year Ended December 31, 1998

See Accountant's Duplication Report

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Ad valorem tax	\$ 18,000	\$ 22,432	\$ 4,432
Intergovernmental:			
State revenue sharing	-	1,018	1,018
Interest earnings	-	875	875
Total revenues	\$ 18,000	\$ 24,325	\$ 6,325
Expenditures:			
Current:			
Public works:			
Sanitary contractors	\$ 30,800	\$ 27,334	\$ 3,466
Compensation paid to board members	-	2,350	(2,350)
Insurance	-	140	(140)
Office supplies	-	386	(386)
Parish deduction	-	152	(152)
Chemicals and weed control	-	587	(587)
Facilities taxes	-	54	(54)
Engineering	-	1,100	(1,100)
Legal and professional fees	-	802	(802)
Total expenditures	\$ 30,800	\$ 33,705	\$ 3,905
Excess of revenues over expenditures	\$ -	\$ 1,110	\$ 1,110
Fund balance, beginning	66,683	66,683	-
Fund balance, ending	\$ 66,683	\$ 67,793	\$ 1,110

See Notes to Financial Statements.

100A-1000 POINT GRAVITY BRASSARD DISTRICT
BOUDA PARISH POLICE JURY

BALANCE SHEET -
ALL GOVERNMENTAL FUND TYPES
GENERAL FUND

December 31, 1996

See Accountant's Compilation Report

ASSETS	
Cash and cash equivalents	\$ 36,588
Receivables	<u>26,352</u>
Total assets	<u>\$ 62,940</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 752
Fund balance:	
Unassigned - undesignated	<u>62,188</u>
Total liabilities and fund balance	<u>\$ 62,940</u>

See Notes to Financial Statements.

C O N T E N T S

	Page
INDEPENDENT ACCOUNTANT'S REPORT	i
FINANCIAL STATEMENTS	
Balance sheet - all governmental fund types	1
Statement of revenues, expenditures, and change in fund balance - all governmental fund types	1
Statement of revenues, expenditures, and change in fund balances - all governmental fund types - budget (GAAP basis) and actual	4
Notes to financial statements	vii
SUPPLEMENTARY INFORMATION	
Schedule of compensation paid to board members	8

1974- LONG POINT GRAVITY DRAINAGE DISTRICT OF ACADEIA PARISH, LOUISIANA
1974, LOUISIANA

RECEIVED
COMPTROLLER'S OFFICE
STATE - 9 APR 9 1974

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS

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 24:515(1)(1)(1)(1).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Vaughn LaRousse, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Long Point Gravity Drainage District of Acadia Parish Police Jury as of December 31, 1973, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Vaughn LaRousse, who duly sworn, deposes and says that the Long Point Gravity Drainage District of Acadia Parish Police Jury received \$50,000 or less in revenues and other moneys for the fiscal year ending December 31, 1973, and accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Vaughn LaRousse
Signature

Sworn to and subscribed before me, this 10th day of April, 1974.

Robert A. Richard
NOTARY PUBLIC

Officer Vaughn LaRousse
Address 1155 Kamahoi Rd.
Thibodaux, La. 70310
Telephone No. 337-773-2600

P121

OFFICIAL
MAIL COPY
DO NOT SEND OUT

RECEIVED
COMMISSIONER OF REVENUE
93 APR -9 AM 9:12

EXAMINE NECESSARY
COPY SENT THIS
COPY AND PLACE
BACK IN FILE

IDA-LOUISIANA POSEIDON DRAINAGE DISTRICT
FINANCIAL REPORT
OCTOBER 31, 1996

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, for review, and by law of law appropriate public officials. This report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4-16-97

NOTA-LISSO POINT CREDIT DRAINAGE DISTRICT
 AGADA PARKING POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGE IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
 GENERAL FUND

Year Ended December 31, 1994
 See Accountant's Compliance Report

Revenues:		
Ad valorem taxes		\$ 21,417
Intergovernmental:		
State revenue sharing		7,850
Interest earnings		<u>861</u>
Total revenues		\$ 29,379
Expenditures:		
Current:		
Public works:		
Drainage contractors	\$ 22,134	
Compensation paid to board members	1,258	
Insurance	148	
Office supplies	388	
Pension deductions	752	
Chemicals and weed control	593	
Noncollectible taxes	56	
Engineering	1,900	
Legal and professional fees	<u>860</u>	<u>18,185</u>
Excess of revenues over expenditures		\$ 1,110
Fund balance, beginning		<u>46,483</u>
Fund balance, ending		<u>\$ 47,593</u>

See Notes to Financial Statements.