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FINANCIAL REPORT OF THE
SOUTHERN CASUALTY INSURANCE DISTRICT NO. 4
EVANGELINE PARISH, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1934

Under provisions of state law, this report is a public document. A copy of the 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.

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Release Date JUN 23 1951

TABLE OF CONTENTS

	Page No.
Affidavit	1
Compilation Letter	2
COMPONENT UNIT FINANCIAL STATEMENTS: (Combined Statement Overview)	
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund Type	4
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	5
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	6 - 8
LOUISIANA ATTESTATION QUESTIONNAIRE	9 - 10

ANNUAL FINANCIAL STATEMENTS

MAY 1, 1987

Office of the Legislative Auditor
1000 Riverdale North
P. O. Box 84387
Baton Rouge, Louisiana 70804-8437

In accordance with Louisiana Revised Statute 24:314, enclosed are the annual financial statements for the Calcasieu Gravity Drainage District No. 4 of Evangeline Parish, Louisiana as of and for the fiscal year ended December 31, 1986. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Raymond Breaux

Enclosure

MICHAEL W. JOHNSON

Certified Public Accountant

100 North 11th Street - Post Office Box 109
MONROE, LOUISIANA 70502
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Louisiana Certified Public Accountants

To the Board of Commissioners
Bourbon Gravity Drainage District No. 4
of Evangeline Parish, Louisiana
Ville Platte, Louisiana

I have compiled the accompanying component unit financial statements of the Bourbon Gravity Drainage District No. 4 of Evangeline Parish, Louisiana as of December 31, 1996, 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. I have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the component unit financial statements, they might influence the user's conclusions about the district's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

May 1, 1997
Monroe, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statement Overview)

DEBAKE GRANTY BRADDOCK DISTRICT NO. 4
OF HANDELING FARMER, MISSISSAUGA

Combined Balance Sheet - All Fund Types and
Account Groups - December 31, 1996

<u>ASSETS</u>	<u>GENERAL FUND</u>
<u>ASSETS:</u>	
Cash and cash equivalents	\$223,506
Receivables - Taxes	38,000
Receivables - State Revenue Sharing	2,826
Receivables - Interest	<u>3,162</u>
TOTAL ASSETS	\$267,594
<u>LIABILITIES AND EQUITY</u>	
<u>Equity:</u>	
Fund Balance	
Unreserved-designated	\$166,321
Total Fund Balance	<u>\$166,321</u>
TOTAL LIABILITIES AND FUND-EQUITY	\$166,321

See accompanying accountant's report.

**STRAIKE CRAFTY DRAINAGE DISTRICT NO. 4
OF EVANGELINE PARISH, LOUISIANA**

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Fund Types
For the Year Ended December 31, 1996**

	GENERAL FUND
REVENUES:	
Ad Valorem Taxes	\$ 37,798
State Revenue Sharing	2,816
Total Revenues	<u>\$ 40,614</u>
EXPENDITURES:	
Current Operating	
Board Member Fee Dues	\$ 2,799
Fundfor Fund Contribution	5,381
Construction and Maintenance	32,005
Insurance	50
Rent	600
administrative Fees	1,380
Miscellaneous	158
Total Expenditures	<u>43,173</u>
OTHER FINANCING SOURCES:	
Interest	\$ 12,368
Total Other Financing Sources	<u>\$ 12,368</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 19,813
FUND BALANCE, BEGINNING OF YEAR	131,319
FUND BALANCE, END OF YEAR	151,132

See accompanying accountant's report

**NEWALBA GRAVITY IMPROVEMENT DISTRICT NO. 4
OF EVANSVILLE PARISH, LOUISIANA**

**Comparative Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1994**

	<u>GENERAL FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>
<u>REVENUES:</u>		
Ad Valorem Taxes	\$ 35,000	\$ 37,762
State Revenue Sharing	1,000	1,836
Total Revenues	<u>\$ 36,000</u>	<u>\$ 39,598</u>
<u>EXPENDITURES:</u>		
Current Operating:		
Board Member Per Diem	\$ 1,000	\$ 1,750
Pension Fund Contribution		1,500
Construction and Maintenance	20,000	22,015
Insurance	10	10
Rent	400	400
Administrative Fees	1,500	1,500
Miscellaneous		518
Total Expenditures	<u>\$ 24,510</u>	<u>\$ 28,178</u>
<u>OTHER FINANCING SOURCES:</u>		
Interest	\$ 4,000	\$ 12,768
Total Other Financing Sources	<u>\$ 4,000</u>	<u>\$ 12,768</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</u>	<u>\$ 15,490</u>	<u>\$ 19,373</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>		<u>222,518</u>
<u>FUND BALANCE, END OF YEAR</u>		<u>241,891</u>

See accompanying accountant's report.

MICHAEL W. JOHNSON

Certified Public Accountant

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLICABLE ASPECTS FROM PROCUREMENT

To the Board of Commissioners
Boudreaux Gravity Drainage District No. 4 of
Evangeline Parish, Louisiana
Villie Platte, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Boudreaux Gravity Drainage District No. 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Boudreaux Gravity Drainage District No. 4's compliance with certain laws and regulations during the year ended December 31, 1996. Included in the accompanying Louisiana Administrative Code. 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, I make no representation regarding the sufficiency of the procedures described below either for the purposes 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 LA-PS 38:2211-2213 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000.

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 LA-PS 42:1501-1514 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with a negative confirmation stating that they and their immediate family members are not involved in any way with any of the vendors that the Drainage District purchases from.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list. (No Employees)

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

No Employees.

Budgeting

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

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

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 in January, 1999.

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. Actual revenues for the year did not exceed budgeted amounts by more than 5%. Actual expenditures for construction and maintenance exceeded budgeted amounts by more than 5%.

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 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 six of the payments 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 approvals from the chairman of the Board of Commissioners. In addition, each of the disbursements were traced to the district's minute book where they were approved by the full commission.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-PS 42:1 through 42:12 (the open meetings law).

Bourbon Greerby Drainage District No. 4 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building.

Bank

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 bank 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 minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

There were no employees.

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 Bourbon Greerby Drainage District No. 4 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.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

May 1, 1987
Baton Rouge, Louisiana