

ST. LANDRY PARISH BRIDGE DISTRICT NO. FOURTEEN
OF ST. LANDRY PARISH
BRIDGE NO. 1011
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1996 AND 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The entity being reported on is the St. Landry Parish Bridge District No. Fourteen of St. Landry Parish, which is a component unit of the St. Landry Parish Police Jury. The District was created by the St. Landry Parish Police Jury as authorized by Louisiana Revised Statute 38:5751. The District is governed by a Board of Commissioners, which consists of five commissioners appointed by the St. Landry Parish Police Jury.

The Gravity Bridge District was established for the purpose of operating and maintaining all natural drains in the District, where drainage is accomplished using the natural force of gravity.

A. BASIS OF PRESENTATION

The accounting and reporting practices of the St. Landry Parish Bridge District No. Fourteen of St. Landry Parish conform to generally accepted accounting principles as applicable 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

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. 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 the 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 St. Landry Parish Police Jury for financial reporting purposes. The basic criteria 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 police jury to impose its will on that organization and/or
 - b. 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.

ST. LOUISY SEWERAGE DRAINAGE DISTRICT NO. FOURTEEN
OF ST. LOUISY PARISH
SPRINGFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1994 AND 1993

NOTE 4 - PER DIEM

Compensation paid to board members is summarized below:

| | 1994 | 1993 |
|-------------------|---------|---------|
| Cecilia Doucet | \$400 | \$550 |
| Arthur Lee Thiery | 700 | 700 |
| Kidie Fontenot | 500 | 450 |
| Louis Cloutier | 850 | 700 |
| Earl Wilburn, Jr. | 700 | 500 |
| | \$3,150 | \$2,900 |
| Totals | \$3,150 | \$2,900 |

NOTE 5 - EXCESS OF EXPENDITURES OVER REVENUES

The General Fund expenditures of \$74,737 in 1994 and \$23,548 in 1993 exceeded the revenues of \$23,124 for 1994 and \$21,981 for 1993.

St. Landry Parish Precinct Election No. 1000008
St. Landry Parish
Louisiana
Report to the Financial Statements
for the Year Ended December 31, 1996 and 1995

NOTE 2 - CASH AND INVESTMENTS

At December 31, 1996 and 1995, the bank balances of cash in the NOW checking account were \$4,013 and \$5,643, respectively. The cash is fully insured by Federal deposit insurance.

NOTE 3 - ACCOUNTS RECEIVABLE - OTHER

This account represents payments to the secretary/treasurer over and above amounts authorized by the Board of Commissioners to be paid.

NOTE 4 - FUND BALANCE

The General Fund does not have a deficit fund balance for the years ended December 31, 1996 or 1995.

NOTE 5 - AD VALOREM TAXES

The District's ad valorem property tax is levied each October 1 on the assessed value placed as of the prior January 1 for all real and business personal property located in the District. Property taxes are due on October 1 and become delinquent by January 1 of the following year. The St. Landry Parish Sheriff bills, collects, and distributes the property taxes for the District using the assessed values determined by the Tax Assessor of St. Landry Parish.

The District was required to remit 3.001904 in 1994 and 3.001904 in 1995 of the total ad valorem taxes per the tax roll to the pension fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the pension fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of pension fund distributions. A breakdown of tax receivable is as follows:

| | Total Per Tax Roll | Pension Fund Emp/Retirees | Allowance Per Net Tax Receivable | Tax Collected in December | Tax Receivable |
|------|-----------------------|------------------------------|-------------------------------------|---------------------------------|-------------------|
| 1996 | 612,497 | 5487 | \$12,085 | \$538 | \$1,879 |
| 1995 | 52,358 | 679 | \$5,639 | 1,284 | \$0,315 |

An estimated allowance for uncollectible property taxes has been set up based on prior years' experience.

ST. LOUIS GRAVITY DRAINAGE DISTRICT NO. FIFTEEN
OF ST. LOUIS PARISH
LOUISIANA, UNITED STATES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1976 AND 1975

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

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 approves the five commissioners of the St. Louis Gravity Drainage District No. Fifteen, the District was determined to be a component unit of the St. Louis Parish Police Jury, the financial reporting entity. 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 St. Louis Gravity Drainage District No. Fifteen of St. Louis Parish are organized in one fund, which is considered a separate accounting entity. The operations of the fund are accounted for by self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in this individual fund based upon the purpose for which they are to be spent and the means by which spending 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 St. Louis Gravity Drainage District No. Fifteen of St. Louis Parish. It is used to account for all financial resources.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present revenues (i.e., revenues and other financing sources) and expenses (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is utilized by the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

ST. LARRY GRAFITE BRAINARD CONTRACT NO. FOURTEEN
OF ST. LARRY PAIRIE
SPIGOTEAU, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 1976 AND 1975

| | <u>DECEMBER 31,</u> | |
|--|---------------------|-------------|
| | <u>1976</u> | <u>1975</u> |
| REVENUES | | |
| Taxes | | |
| Property tax | \$25,804 | \$21,228 |
| Interest | 212 | 212 |
| Total revenues | \$26,016 | \$21,440 |
| EXPENDITURES | | |
| Current operating | | |
| Auto allowance, president | 700 | 600 |
| Commissioners' per diem | 3,150 | 2,900 |
| Contracting, meals | 14,814 | 24,727 |
| Salary - secretary/treasurer | 3,200 | 3,400 |
| Payroll taxes | 193 | |
| Audit fee | | 600 |
| Materials and supplies | 2,930 | 1,717 |
| Office expense | 888 | 800 |
| Total expenditures | \$28,775 | \$35,544 |
| CHANGES (DEFICIENCY) OF FUND BALANCE OVER | | |
| CURRENT EXPENDITURES | (1,759) | (14,104) |
| FUND BALANCE, beginning of year | 28,261 | 28,100 |
| FUND BALANCE, end of year | \$26,502 | \$14,000 |

See accompanying notes and accountant's report.

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**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

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 24:513(1)(3)(c)(d).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Arthur Lee Thierry, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Drainage Dist. 14 (Political Subdivision) as of Dec. 31, 1936 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Arthur Lee Thierry (name), who, duly sworn, deposes and says that the Drainage Dist. 14 (Political Subdivision) received \$50,000 or less in revenues and other sources for the fiscal year ending Dec. 31, 1936, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Arthur Lee Thierry
Signature

Sworn to and subscribed before me, this 10th day of May, 1937

Virginia M. Jones
NOTARY PUBLIC

Office Arthur Lee Thierry, Pres.
Address 455 McShane St.
Opaloussat, LA. 70560
Telephone No. 310-340-5580

ST. LANDRY PARISH BEVERAGE DISTRICT NO. FOURTEEN
OF ST. LANDRY PARISH
ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1984 AND 1985

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF ACCOUNTING (Continued)

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the state of Louisiana are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned when they are measurable and available.

Purchases of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund-type insurances are recorded as expenditures when purchased and billed on hand at year-end, if any, are not recorded as assets. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

C. INVESTMENTS AND CASH

Investments are stated at cost or amortized cost, which approximates market.

Louisiana statutes authorize the District to invest in United States bonds, Treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investments.

D. FIXED ASSETS AND LONG-TERM LIABILITIES

The St. Landry Parish Beverage District No. Fourteen does not have fixed assets or long-term liabilities, for the years ended December 31, 1984 and 1985. The District does not capitalize infrastructure assets, if any.

E. BUDGETS AND FUNDING ACCOUNTS

The District did not adopt budgets for the years ended December 31, 1984 and 1985.

F. INSURANCES

The District does not employ the accrual system of accounting.

G. PENSION PLAN, VACATION, AND SICK LEAVE

The District does not have a pension plan or a vacation and sick leave policy.

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NO. 1947 2848-541
LAWSON, GEORGE F.
Clerk, Parish Court
-1947 and 1948-1
1947 - 1948

MR. LAWSON GEORGE DRAINAGE DISTRICT NO. FOURTEEN
OF ST. LARUE PARISH
OFFICIAL RECEIPTS
FINANCIAL STATEMENT
FOR THE YEARS 1947 (DECEMBER 31, 1946 AND 1948)

Under provisions of STATE LAW, this report is a public document. A copy of this report is to be made available to the public, as provided, and any person may obtain a public report. This report is to be made public by request of the State Department of Legislative Affairs and, where appropriate, at the office of the parish clerk of court.

Release Date May 7, 1957

ST. LAMMY GRAVELY PARISH DISTRICT NO. FOURTEEN
 OF ST. LAMMY PARISH
 CALICOHAS, LOUISIANA
 BALANCE SHEET - GENERAL FUND
 DECEMBER 31, 1990 AND 1991

| ASSETS | DECEMBER 31 | |
|--|---------------|---------------|
| | 1991 | 1990 |
| Cash in bank | \$4,813 | \$3,642 |
| All Volcano tax receivable | | |
| Net of allowance for uncollectibles | 20,600 | 20,700 |
| Accounts receivable - other | 158 | 158 |
| <u>Total assets</u> | <u>25,571</u> | <u>24,500</u> |
| LIABILITIES AND FUND EQUITY | | |
| LIABILITIES | | |
| <u>Total liabilities</u> | <u>---</u> | <u>---</u> |
| FUND EQUITY | | |
| Fund balance | | |
| Unreserved and undesignated | 22,568 | 22,357 |
| <u>Total fund equity</u> | <u>22,568</u> | <u>22,357</u> |
| <u>Total liabilities and fund equity</u> | <u>22,568</u> | <u>22,357</u> |

See accompanying notes and accountant's report.

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JOHN MERRIN, CPA
JOHN LAROCHE, JR., CPA
RICHARD J. BIRBY, CPA
DAVID LINDEN, CPA
GUYARD S. FORTSON, CPA
JAMES L. MORGAN, JR., CPA
G. RICHARD PERRY, CPA
GUYARD J. GAY, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1988-1993

Walter Barry, CPA
Retired

ACCOUNTANT'S CORRELATION

The Board of Commissioners
St. Landry Parish Sewerage District No. Fourteen
of St. Landry Parish
Opulens, Louisiana

We have compiled the accompanying financial statements of the St. Landry Parish Sewerage District No. Fourteen of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of and for the years ended December 31, 1996 and 1995, 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 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

John S. Dowling & Company

Opulens, Louisiana
May 9, 1997