

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS
March 29, 1997

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1400 North Third
Post Office Box 92007
Baton Rouge, Louisiana 70804-9207

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Mansou Gravity Drainage District No. 5 of Iberville Parish as of and for the fiscal year ended December 31, 1996. 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,


Gerald J. Fontenot,
Secretary/Treasurer
Mansou Gravity Drainage
District No. 5 of
Iberville Parish

ENCLOSURE

MARSH CRAWFORD WELSHBACH DISTRICT
NO. 5 OF EWINGELINE PARISH
EWINGELINE PARISH POLICE JURY
STATE OF LOUISIANA

General Purpose Financial Statements
As of and for the Year Ended December 31, 1998
With Supplemental Information Schedule

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MANOU GRAVITY DRAINAGE DISTRICT NO. 5
OF EVANGELINE PARISH
STATE OF LOUISIANA

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 24:124 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 24:124(I)(I)(c)(1).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Gerald J. Fontenot, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Manou Gravity Drainage District No. 5 of Evangeline Parish as of December 31, 1996, 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, Gerald J. Fontenot, who, duly sworn, deposes and says that the Manou Gravity Drainage District No. 5 of Evangeline Parish received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1996, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.


Gerald J. Fontenot,
Secretary/Treasurer

Sworn to and subscribed before me, this 26 day of *April*, 1997.


Notary Public

| | |
|----------------|--------------------|
| Officer: | Gerald J. Fontenot |
| Address: | P. O. Box 239 |
| | Manou, LA 70564 |
| Telephone No.: | (318)468-2700 |

HARDY GRAVITY SEWERAGE DISTRICT NO. 3
OF EVANGELINE PARISH
STATE OF LOUISIANA

Balance Sheet - General Fund
December 31, 1996

| | 1996 |
|---|-----------------|
| ASSETS | |
| Interest-bearing deposits | \$67,401 |
| Receivables - Taxes | 8,158 |
| Receivables - State Revenue sharing | 1,214 |
| Total assets | <u>\$76,773</u> |
| LIABILITIES AND FUND BALANCE | |
| Accounts payable | \$ 750 |
| Fund balance - unreserved, undesignated | 76,023 |
| Total liabilities and fund balance | <u>\$76,773</u> |

The accompanying notes are an integral part of this statement.

RAMON CHARITY DRAINAGE DISTRICT NO. 2
OF PARISH OF TERREBOISE
STATE OF LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balance -
General Fund
Year Ended December 31, 1988

| | 1988 |
|--------------------------------------|----------|
| Revenues: | |
| Ad Valorem taxes | \$ 8,154 |
| State revenue sharing | 1,862 |
| Miscellaneous - interest | 2,883 |
| Total revenues | \$12,899 |
| Expenditures: | |
| Current - | |
| Per diem - Board | \$ 170 |
| Construction and maintenance | 6,598 |
| Reserve fund contribution | 264 |
| Accounting | -0- |
| Administrative fees | 750 |
| Insurance | 80 |
| Total expenditures | \$ 7,842 |
| Excess of revenues over expenditures | 4,957 |
| Fund balance, Beginning of year | 71,640 |
| Fund balance, End of year | \$76,597 |

The accompanying notes are an integral part of this statement.

MARCO CRAWFORD DRAINAGE DISTRICT NO. 5
OF EVANGELINE PARISH
STATE OF LOUISIANA

Statement of Revenue, Expenditures, and changes in fund balance -
Governmental Fund Type - General Fund
Budget (GAAP Basis) and Actual
Years ended December 31, 1998

| | Budget | ACTUAL | Variance - Favorable (Unfavorable) |
|---|-----------------|-----------------|--|
| Revenues: | | | |
| Ad valorem taxes | \$ 4,000 | \$ 4,156 | \$2,156 |
| State revenue sharing | 2,000 | 1,862 | (138) |
| Miscellaneous - interest | 3,000 | 2,881 | (119) |
| Total | \$11,000 | \$12,899 | \$1,889 |
| Expenditures: | | | |
| Current: | | | |
| Accounting | \$ -0- | \$ -0- | \$ -0- |
| Pension fund contribution | -0- | 204 | (204) |
| Pay roll | 350 | 375 | (25) |
| Administrative fees | 500 | 750 | (250) |
| Insurance | 50 | 50 | -0- |
| Construction and maintenance | 4,000 | 4,508 | (2,508) |
| Total expenditures | 4,900 | 7,987 | (3,087) |
| Excess of revenues over expenditures | 6,100 | 4,912 | (1,188) |
| Fund balance, Beginning of year | 71,049 | 71,049 | -0- |
| Fund balance, End of year | 77,149 | 76,021 | (1,148) |

The accompanying notes are an integral part of this statement.

MAHOI GRAVITY DRAINAGE DISTRICT NO. 5
OF ORLEANS PARISH
STATE OF LOUISIANA

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Mahoi Gravity Drainage District No. 5 (District), which is a component unit of Evangeline Parish Police Jury, was created by an ordinance of the Evangeline Parish Police Jury on February 16, 1926. The purpose of the District is the draining and reclaiming of the undrained or partially drained marsh, swamp, and overflowed lands in the area specified in its creation ordinance.

A. Fund Accounting

The accounts of the District are organized on a fund basis (General Fund) which is considered a portion of the fund structure of the State of Louisiana. The operation of the fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

B. Financial Reporting Entity

This report includes all funds which are controlled by or dependent on the District. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the District's ability to exercise oversight responsibility. Oversight responsibility is derived from the governmental unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designations of management, ability to significantly influence operations, and accountability for fiscal matters.

This component unit is an integral part of another reporting entity.

C. 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 focus applied.

PAROCH GRANITY (PARISH) DISTRICT NO. 9
OF ORANGEVILLE PARISH
STATE OF LOUISIANA

Notes to Financial Statements (continued)

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. All valuation losses are recorded in the year taxes are due and payable by the taxpayers of the district. Interest income on investments is recorded when earned, and all other revenues are recorded when received.

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

D. Budgetary Practices

The district adopted a budget for 1996 as described on page 6 hereof.

(2) Interest-Bearing Deposits

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. As December 31, 1996, the District has interest-bearing deposits (bank balances) totaling \$67,401, as follows:

| | |
|-----------------------|-----------------|
| Money market accounts | \$25,294 |
| Time deposits | 42,107 |
| Total | <u>\$67,401</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or 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 bank. Deposit balances (bank balances) at December 31, 1996 are secured as follows:

SEWER GRAVITY DRAINAGE DISTRICT NO. 5
OF EVERSOLEN PARISH
STATE OF LOUISIANA

Notes to Financial Statements (continued)

| | |
|---------------------------|----------|
| Bank balances | \$67,401 |
| Federal Deposit Insurance | \$67,401 |

(3) Litigation and Claims

There are no pending or threatened litigation involving the District or any unasserted claims which should be disclosed at December 31, 1998.

(4) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers in December. Billed taxes become delinquent on January 1 of the following year.

The taxes are collected and remitted to the District by the Evangeline Parish Sheriff's office.

For the year ended December 31, 1998, taxes of 1.53 mills were levied on property with assessed valuations totaling \$7,720,968 for 1998.

Total taxes levied in 1998 were \$8,314. Taxes receivable were \$8.158 at December 31, 1998.

(5) Payroll

The district has no employees and pays no salaries.

(6) Fixed Assets

The district has no fixed assets.

EXHIBIT 1

WABO CIVILITY DRAINAGE DISTRICT NO. 5
 OF PARISH OF ORLEANS
 MUNICIPAL POLICE JURY
 STATE OF LOUISIANA

Schedule of Compensation Paid Board Members
 For the Year Ended December 31, 1996

| NAME | AMOUNT |
|------------------|--------------|
| Larry Fournard | \$ 75 |
| Mirva Baker | 75 |
| Clayton Bledsoe | 75 |
| Eugene Celestino | 75 |
| Peter Savvy | 75 |
| total | <u>\$375</u> |

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WARDEN GRAYTON PARISH DISTRICT
NO. 5 OF EVANGELINE PARISH
STATE OF LOUISIANA

Financial Report

Year Ended December 31, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, and to other appropriate public officials. The report is available for public inspection at the Clerk's office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 4-9-97