

**RAYON BLUE-GRAVITY DRAINAGE DISTRICT
NO. 1 OF ALLEN PARISH**

Internal Control Report (Continued)

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a significant condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Rayon Blue Gravity Drainage District No. 1 of Allen Parish. However, this report is a matter of public record and its distribution is not limited.

Royce T. Jimenez, CPA, Inc.

Royce T. Jimenez, CPA, Inc.

May 18, 1977

RAYON BLUE GRAVITY DRAINAGE DISTRICT
NO. 1 OF ALLEN PARISH
Orleans, Louisiana

Notes to the Financial Statements - Continued
December 31, 1996 and 1995

as the police jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The accounts of the district are organized on the basis of funds and account groups, each of which is considered separate accounting entity. The operations of each 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 spending activities are controlled. The fund presented in the financial statements is described as the General Fund.

General Fund

The General Fund, as provided by Louisiana Revised Statute 15:341, is the only fund necessary for the district and is used to account for the general operations of the district.

C. BASIS OF ACCOUNTING

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

The district's records are maintained on a modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures.

Revenues

All revenues are revenues and interests earned on interest bearing deposits are recorded in the year in which they are earned. Based on this criteria, all revenues are revenues are treated as receivable for accrual. Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Expenditures

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

B. BUDGETARY ACCOUNTING

The district was created prior to 1974 and is not subject to the provisions of the Louisiana Local Government Budget Act; accordingly, budgetary comparisons are not presented.

ROYCE T. SCIMEMI, CPA, INC.



Member
American Institute of
Certified Public Accountants

Member
Board of Examiners
Certified Public Accountants

Independent Auditor's Report on Compliance Based on an Audit of the General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

BOARD OF COMMISSIONERS BOYCE BLUE GRAVITY DRAINAGE DISTRICT NO. 1 OF ALLEN PARISH Oberlin, Louisiana

I have audited the general purpose financial statements of the Boyce Blue Gravity Drainage District No. 1 of Allen Parish, a component unit of the Allen Parish Police Jury, as of and for the two years ended December 31, 1995, and have issued my report thereon dated May 10, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with applicable laws, regulations, contracts and grants is the responsibility of the Boyce Blue Gravity Drainage District No. 1 of Allen Parish's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the district's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Boyce Blue Gravity Drainage District No. 1 of Allen Parish. However, this report is a matter of public record and its distribution is not limited.

Royce T. Scimemi, CPA, Inc.

Royce T. Scimemi, CPA, Inc.
May 10, 1997

ROYCE T. SCIMEMI, CPA, INC.



Member
American Institute of
Certified Public Accountants

Member
Society of CPAs
Certified Public Accountants

Independent Auditor's Report on Internal Control Structure Based on an Audit of the General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

BOARD OF COMMISSIONERS RAYOU BLUE GRASSY DRAINAGE DISTRICT NO. 1 OF ALLEN PARISH

Shreve, Louisiana

I have audited the general purpose financial statements of the Rayou Blue Grassy Drainage District No. 1 of Allen Parish, a component unit of the Allen Parish Police Jury, as of and for the two years ended December 31, 1996, and have issued my report thereon dated May 16, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and relative costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of the inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, perception of any evaluation of the structure to future periods is subject to two risks that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the Rayou Blue Grassy Drainage District No. 1 of Allen Parish for the two years ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained and understood the design of the relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

**BAVING BLUE GRAVITY DRAINAGE DISTRICT
NO. 1 OF ALLEN PARISH
Chloris, Louisiana**

Notes to the Financial Statements
December 31, 1996 and 1995

INTRODUCTION

Baving Blue Gravity Drainage District No. 1 of Allen Parish (district) was created by the Allen Parish Police Jury under the authority of Louisiana Revised Statute 48:1751-1802. The district is governed by a five-member board appointed by the police jury who, at their option, have elected to serve without compensation. The district was established for the purpose of opening and maintaining all lateral drains in the district, where drainage is accomplished using the natural force of gravity. This may be accomplished by cutting and opening new drains, ditches, and canals.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen 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 Allen Parish Police Jury for financial reporting purposes. The basic criterion 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. These criteria include:

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.
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 provides financial benefits that make the district fiscally dependent, the district was determined to be a component unit of the Allen 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

**RAYON BLUE COUNTY DRAINAGE DISTRICT
NO. 1 OF ALLEN PARISH
Othello, Louisiana**

Notes to the Financial Statements - Continued
December 31, 1996 and 1995

1. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the two years ended December 31, 1996:

	Authorized Millage	Levied Millage	Expenses
	1996	1995	1996
Maintenance and operation	15.00	14.25	14.25

Property taxes are levied annually on November and are due December 31. Major tax payments are received December through April, and are recognized as revenue in the year levied. Late dates for personal and real property are in June and October, respectively. Delinquent tax payments, received throughout the year, are recognized as revenue in the year received.

2. LITIGATION AND CLAIMS

There is no litigation pending against the district as December 31, 1996.

RAYMOND BLUE GRASS CITY BOARDWALK DISTRICT
NO. 1 OFF ALLIEN PARKWAY
Thibodaux, Louisiana

Notes to the Financial Statements - (Continued)
December 31, 1996 and 1995

E. INTEREST BEARING DEPOSITS

Interest-bearing deposits are stated at cost, which approximates market.

F. BAD DEBTS

Uncollectible amounts due for receivables are recognized as bad debts by the direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), an allowance for uncollectible accounts receivable is made due to immateriality at December 31, 1996.

G. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of moneys are recorded, is used in order to ensure that portions of applicable appropriations is not employed by the district as an extension of formal budgetary integration in the funds.

H. CASH AND INTEREST-BEARING DEPOSITS

Under state law, the district may deposit funds within a fiscal agent bank located in the parish or congressional district that is organized under the laws of the State of Louisiana, the laws of any other state of the Union, or the laws of the United States. The district may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the district has cash and cash equivalents (bank balances) totaling 48,402 as follows:

	Fiscal via National Bank
Demand Deposits - Interest Bearing	\$ 1,821
Time Deposits	46,581
Total	48,402

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the remaining bank balances, must be covered 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 of deposits with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties. Deposit balances at December 31, 1996, are fully covered by federal deposit insurance.

**Bayou Blue County Drainage District No. 1 of Allen Parish
Shreve, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Fund Type - General Fund**

For the Years Ended December 31, 1990 and 1989

	December 31,	
	1990	1989
REVENUES		
Ad valorem taxes, net	\$ 82,516	\$ 86,420
Interest earnings	2,508	3,192
Total revenue	85,024	89,612
EXPENDITURES		
Current:		
Public works - drainage	1,100	1,079
Personnel services	60,509	71,580
Operating services	---	100
Materials and supplies	2,813	---
Total expenditures	64,422	72,759
EXCESS OF REVENUES OVER EXPENDITURES	20,602	16,853
FUND BALANCE AT BEGINNING OF YEAR	118,340	398,811
FUND BALANCE AT END OF YEAR	\$142,489	\$118,240

The accompanying notes are an integral part of these financial statements.

Bayou Blue Gravity Drainage District No. 1 of Allen Parish
Cloutier, Louisiana

Balance Sheet - All Fund Types and Account Groups

December 31, 1996

ASSETS	
Cash in bank	\$ 1,831
Interest bearing deposits	46,644
Receivable - and other assets, net	96,815
TOTAL ASSETS	\$145,290
LIABILITIES AND FUND EQUITY	
Liabilities	\$ --
Fund Equity - fund balance - unreserved/undesignated	145,290
TOTAL LIABILITIES AND FUND EQUITY	\$145,290

The accompanying notes are an integral part of these financial statements.



ROYCE T. SCIMEMI, CPA, INC.

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INDEPENDENT AUDITOR'S REPORT

**BOARD OF COMMISSIONERS
BAYOU BLUE GRAVITY DRAINAGE DISTRICT
NO. 1 OF ALLEN PARISH
Olivier, Louisiana**

I have audited the accompanying general purpose financial statements of Bayou Blue Gravity Drainage District No. 1 of Allen Parish, a component unit of the Allen Parish Police Jury, as of and for the two years ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of management of the district. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Bayou Blue Gravity Drainage District No. 1 of Allen Parish at December 31, 1996, and the results of operations for the two years ended December 31, 1996, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 16, 1997 on my consideration of Bayou Blue Gravity Drainage District No. 1 of Allen Parish's internal control structure and a report dated May 16, 1997 on its compliance with laws and regulations.

Royce T. Scimemi, CPA, Inc.

Royce T. Scimemi, CPA, Inc.
May 16, 1997

Receipt Acknowledged
Legislative Auditor

By _____

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**BOYD BLUE GRAVITY DRAINAGE DISTRICT
NO. 1 OF ALLEN PARISH
Oberlin, Louisiana**

*Financial Statements
With Independent Auditor's Reports
For the Two Years Ended December 31, 1996*

Boyer F. Schinnerl, CPA, Inc.
Oberlin, LA 70581

BARON BOUGE PARISH DISTRICT
NO. 1 OF ALLEN PARISH
Bossier, Louisiana

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baron Bouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: JUN 14 2011