

1453

PARISH DISTRICT
PARISH POLICE JURY
 , Louisiana

RECEIVED
LEGISLATIVE AUDITOR
JAN 17 AM 9:05

OFFICIAL
FILE COPY
GA 101 1990 001
Order quantity
exceeds that for
copy and FILED
FREE in 1991

General Purpose Financial Statements
of and for the Year Ended Dec. 31, 19
With Supplemental Information Schedule

CONTENTS

	Statement	Page
Transmittal Letter		2
Affidavit		3
General Purpose Financial Statements:		
Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Funds:		
Statement of Revenues, Expenditures, and Changes in Fund Balances	B	5
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP/Non-GAAP Basis) and Actual - General Fund	C	6
Notes to the Financial Statements		7
	Schedule	Page
Supplemental Information Schedule - Schedule of Compensation Paid Board Members	1	24

Under provisions of state law, this report is a public document. A copy of the report may be obtained by the auditor, or requested, orally and given upon request to 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.

Prepared Date MAY 19, 1991

REV. 10/88

1463

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

January 22, 1996

(Date)

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third
Post Office Box 94367
Baton Rouge, Louisiana 70804-9367

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the ACADIA Parish 0020 2 District ⁸² as of and for the fiscal year ended December 31, 1995. The report includes all funds under the control and oversight of the DISTRICT (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,


Auditor

Enclosure

BOSSCA PARISH WARD 2 DISTRICT #7
BOSSCA, 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 24:514 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 24:510(b)(1)(c)(8).

AFFIDAVIT

Personally came and appeared before the undersigned authority, GERALD LEONARDO, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the BOSSCA Parish WARD 2 District as of NOV. 31, 1997, 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, GERALD LEONARDO (name), who, duly sworn, deposes and says that the BOSSCA Parish WARD 2 District received \$50,000 or less in revenues and other sources for the fiscal year ending NOV. 31, 1997 and, accordingly, is not required to have an audit for the previously mentioned fiscal year(s).


Signature

Sworn to and subscribed before me, this 13 day of March 1997


NOTARY PUBLIC

Office	<u>Gerald Leonardo Jr.</u>
Address	<u>1478 Phillips Rd</u>
	<u>WARR, LA 70719</u>
Telephone No.	<u>1301 304-7315</u>

PARISHA PARISH, MISS. 2 DISTRICT 02
 PARISH PARISH POLICE JURY
 KEYTE, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, DEC. 31, 1980

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL DISAPPORTIONMENT (NET)
	GENERAL FUND	DEBT FUND	GENERAL FUND	LONG TERM BONDS	
	001	002	001	002	
ASSETS AND OTHER DEBITS					
Assets					
Cash and cash equivalents	177,820	0	0	0	0
Investments					
Receivables	30,454				
Other assets					
Land, buildings, and equipment					
Other Debits					
Amounts available in Debt Service Fund					
Amounts to be provided for retirement of general long term obligations					
TOTAL ASSETS AND OTHER DEBITS	212,094	0	0	0	0
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities					
Cash on hand	0	0	0	0	0
Accounts payable					
Payroll obligations and withholdings payable					
Salaries and wages payable					
Matured bonds and interest payable					
Bonds payable					
Other liabilities	1,302				
Total liabilities	1,302				
Equity and Other Credits					
Investment in general fund assets					
Fund balances:					
Reserved for debt service					
Reserved for _____					
Designated for _____					
Unreserved - unapportioned					
Total Equity and Other Credits	210,792				
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	210,792	0	0	0	0

The accompanying notes are an integral part of this statement.

PARISH PARISH STATE OF DISTRICT NO.
NO. 0000 PARISH POLICE JURY
STATE LOUISIANA
GOVERNMENTAL FUNDS

**Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Year Ended June 30, 1999

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES:			
All salaries taxes	\$ 37,460	\$	\$
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)	2,720		
Other			
Interest earnings	4,074		
Other revenues:			
<u>Exhibit Revenue Sharing 04/94</u>	2		
<u>Total revenues</u>	<u>44,256</u>		
EXPENDITURES			
Salaries and related benefits			
Compensation paid board members	3,510		
Legal and accounting	2,300		
Insurance			
Office supplies	64		
Repairs and maintenance	11,812		
Utilities			
Capital outlay			
Debt service			
Other	1,304		
<u>Total expenditures</u>	<u>18,700</u>		
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>25,556</u>		
OTHER FINANCING SOURCES (Uses)			
<u>Total other financing sources (uses)</u>			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>111,820</u>		
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$ 137,376</u>	<u>\$</u>	<u>\$</u>

The accompanying notes are an integral part of this statement.

BOARDS PARISH BOARD OF DISTRICT 47
 BOARDS PARISH POLICE JURY
 STATE Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,
 and Changes in Fund Balance - Budget
 (GAAP/Non-GAAP Basis) and Actual
 For the Year Ended Dec. 31, 1991

		BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES		\$	\$	\$
_____	1/2	_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Total revenues		_____	_____	_____
EXPENDITURES		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Total expenditures		_____	_____	_____
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES		_____	_____	_____
OTHER FINANCING SOURCES (Uses)		_____	_____	_____
_____		_____	_____	_____
Total other financing sources (uses)		_____	_____	_____
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		_____	_____	_____
FUND BALANCE (Deficit) AT BEGINNING OF YEAR		_____	_____	_____
FUND BALANCE (Deficit) AT END OF YEAR		\$	\$	\$

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statute 38:1758, the Drainage 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. The Drainage District was created under the authority of Louisiana Revised Statute 38:1758-1802 and was established for the purpose of draining and reclaiming the undrained or partially drained marsh, swamp, and overflowed lands in the district that must be leveled and pumped in order to be drained and reclaimed.

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. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

A. Reporting entity:

In conformance with GASB Codification section 2100, the Drainage 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.

B. Fund accounting:

The District uses a fund (General Fund) to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The General Fund is classified as a governmental fund. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies. The general fund is the general operating fund of the District and accounts for all financial resources.

C. General fixed assets and general long-term obligations:

The District does not have any general assets or long-term

Notes to the Financial Statements(Continued)

obligations at December 31, 1996. Drainage work is performed by contract labor, which supplies its own tools and equipment to maintain drains, ditches, and canals.

D. Basis of accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues:

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.

E. Budget practices:

Louisiana law exempts all special districts created before December 31, 1994, from the requirements of the Local Government Budget Act. The second ward gravity Drainage District No. 2 was created September 27, 1948, and, accordingly, is exempt from the budgetary requirements. Management has determined that, due to the amount and nature of the expenditures, the adoption of a budget is not required for control purposes. The Drainage District did not adopt a budget for the year ended December 31, 1996; therefore, the accompanying financial statements do not include a comparison of revenues and expenditures to budget.

F. Cash

Cash includes amounts in interest-bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

At December 31, 1996, the District has cash (bank balances) totaling \$99826, which is all in interest-bearing demand deposits. These deposits are stated on cost, which approximated 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. At December 31, 1996, the District has \$98826 in deposits (collected bank balances). These deposits are fully secured from risk by Federal Deposit Insurance.

C. Pensions

Employees of the Drainage District are covered under the Federal Insurance Contribution Act (social security). The employees and the District contribute equally to the system.

E. Vacation and sick leave

The District does not have a formal policy on vacation and sick leave.

F. Receivables

The following is a summary of receivables at December 31, 1996.

	<u>General Fund</u>
Ad valorem tax	\$ 10,225
State revenue sharing	<u>2,225</u>
	\$ 12,450