

EAST ST. LARRY CONSOLIDATED SECURITY ASSURANCE  
CORPORATION, INC.  
OF ST. LARRY, LOUISIANA  
STATE OF LOUISIANA  
CERTIFICATE TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING DECEMBER 31, 1950

NOTE 5 - FOR RISK AND MILEAGE

For Risk and Mileage paid to board members is summarized below:

BOARD MEMBER	1950
Enlow, Nelson	\$263
Baron, Edward J.	691
Willcox, William	827
Joubert, Joshua	800
Fontenot, Wayne	842
Totals	3,223

EAST ST. LOUIS CONSOLIDATED GRAVITY DRAINAGE  
DISTRICT NO. 084  
OF ST. LOUIS PARISH  
ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1997

**NOTE 2 - CASH AND DEPOSITORIES**

At December 31, 1997, the bank balance of cash in the checking account was \$8,882. The checking account is fully insured by Federal Deposit Insurance.

**NOTE 3 - AD VALOREM TAXES**

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

The District was required to remit \$,95824 in 1997 of the total ad valorem taxes per the law bill 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 remitted 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:

			Allowance For Uncollectible Taxes	Tax Receivable
	Total For Tax Paid	Pension Fund Requirements	_____	_____
1997	\$609,443	\$3,238	4650	\$605,555

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

**NOTE 4 - FUND BALANCE**

The General Fund does not have a deficit fund balance for the year ended December 31, 1997.

EAST ST. LAUDRY CONSOLIDATED BRANIFF DISTRICTS  
DISTRICT NO. ONE  
OF ST. LAUDRY PARISH  
SPICERAS, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1987

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. BAISIS 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 income that are measurable and available.

Purchases of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund type inventories are recorded as expenditures when purchased and shown 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 deposits in state and national banks, or any other federally insured investments.

d. CASH, ASSETS, AND LONG-TERM LIABILITIES

The District does not have fixed assets or long-term liabilities as of December 31, 1987. The District does not capitalize infrastructure assets, if any.

e. REVENUE AND RECEIVING ACCOUNTING

East St. Landry Consolidated Braniff Districts District No. One adopts a 12/31/87 for the General Fund each year.

f. ENCUMBRANCE

The District does not employ the encumbrance system of accounting.

g. FIXED ASSETS, DEPRECIATION, AND FUND TRANSFERS

The District does not have a provision plan of a valuation and stock issues program.

EAST ST. LOUISY CONSOLIDATED SEWERAGE DISTRICT NO. ONE  
OF ST. LOUISY PARISH  
LOUISIANA  
REPORT TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING DECEMBER 31, 1957

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. REPORTING ENTITY (Continued)**

Because the police jury appoints the five commissioners of the East St. Louisy Consolidated Sewerage Drainage District No. One, the District was determined to be a component unit of the St. Louisy 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 East St. Louisy Consolidated Sewerage District No. One of St. Louisy Parish are organized in one fund, which is maintained as 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 East St. Louisy Consolidated Sewerage Drainage District No. One of St. Louisy Parish. It is used to account for all financial transactions.

**B. 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 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 expenditures (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.

EAST ST. LARRY CONSOLIDATED SEWERAGE DRAINAGE  
DISTRICT NO. ONE  
OF ST. LARRY PARISH  
LOUISIANA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2002

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the East St. Larry Consolidated Sewerage District No. One of St. Larry Parish have been prepared in conformity with generally accepted accounting principles except as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-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. Larry Parish Police Jury is the financial reporting entity for St. Larry 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 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. Larry 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. 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 financially 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.

**EAST ST. LARRY WOODBURY SMALTY DRAINAGE**  
**DISTRICT NO. 508,**  
**OF ST. LARRY TOWNSHIP**  
**DELRWARE, DELAWARE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND RESERVE OF FUND**  
**BALANCE - BUDGET (PLAN BASIS) AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 1971**

	BUDGET	ACTUAL	VARIANCE FUNDING DIFFERENCE
<b>REVENUES</b>			
Taxes			
Property tax	\$187,770	\$188,168	\$398
Intergovernmental			
State returned sharing	4,541	4,434	(107)
Interest		1,840	1,840
Total revenues	\$192,311	\$194,442	\$2,131
<b>EXPENDITURES</b>			
Current operating			
Office allowance	2,263	2,243	
Commissioners' per diem	2,838	2,816	
Printing costs	99,848	99,848	
Salary - secretary/treasurer	1,400	1,400	
Engineering assistance	500	500	
Obtional investment	875	875	
Professional fees	380	380	
Safety bond premium -			
secretary/treasurer	450	450	
Payroll taxes	303	303	
Revenue control	802	802	
Total expenditures	\$111,562	\$111,562	\$0
<b>RESERVE OF REVENUES OVER EXPENDITURES</b>	<b>\$80,749</b>	<b>\$82,880</b>	<b>\$2,131</b>
<b>FUND BALANCE, beginning of year</b>		<b>118,389</b>	
<b>FUND BALANCE, end of year</b>		<b>120,520</b>	

See accompanying notes and accountant's report.

Findings

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

East St. Landry Consolidated Gravity Drainage District No. One of St. Landry Parish is only required to post a notice of each meeting and the accompanying agenda. Management has asserted that such documents were properly posted and the notices are marked as being posted along with the date posted.

Notes

10. Examined bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like instruments.

We inspected the bank statements under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like instruments.

Minutes and Records

11. Examined payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year indicated no approval for any such payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 East St. Landry Consolidated Gravity Drainage District No. One of St. Landry Parish and the legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes 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.

*John S. Dowling & Company*

Opinion, Louisiana  
January 19, 1990

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The employees included on the list provided by management in agreed-upon procedure (1) did not appear on the list provided by management in agreed-upon procedure (2).

#### Budgeting

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

Management provided us with a copy of the original budget and there were no amendments.

6. Trace the budget adoption and amendments in the minute book.

The budget for 1990 was not adopted in an open meeting in December, 1989. The District did not have a Board meeting in December, 1989.

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 and expenditures for the year did not exceed 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 6 selected disbursements and found that payments were 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

Payments were properly coded to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities.

Payments were properly approved by the Board of Commissioners.



John E. Dowling, CPA  
William J. O'Neil, CPA  
Ronald J. Wells, CPA  
Donald LeBorgne, CPA  
David H. Bennett, CPA  
James J. Harrison, Jr., CPA  
B. Kenneth Perry, CPA  
Barbara J. Cook, CPA



JOHN E. DOWLING & COMPANY

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John E. Dowling, CPA  
Public #190

Donald LeBorgne, CPA  
Public #191

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLICABLE GOVERNMENT PROCEDURES

The Board of Commissioners  
East St. Landry Consolidated Sewerage District  
District No. One of St. Landry Parish  
Opelousas, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and referenced below, which were agreed to by the management of East St. Landry Consolidated Sewerage District No. One of St. Landry Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about East St. Landry Consolidated Sewerage District No. One's compliance with certain laws and regulations during the year ended December 31, 1991 included in the accompanying Louisiana Affidavits of Compliance. 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 to satisfy the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:3211-3251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000, or public works projects exceeding \$50,000 individually.

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 LSA-RS 42:1181-1126 (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 the required list including the stated information.

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

Management provided us with the required list.

EAST ST. LOUIS PUBLIC WORKS DEPARTMENT  
BUDGET NO. 502  
OF ST. LOUIS PARISH  
OPERATING EXPENSES  
INDEPENDENT ACCOUNTING REPORT  
RELATING TO THE YEAR ENDED DECEMBER 31, 1950

**EAST ST. LARRY CONSOLIDATED SANITARY DRAINAGE**  
**DISTRICT NO. ONE**  
**OF ST. LARRY PARISH**  
**OFFICIALS, LOUISIANA**  
**STATEMENT OF RECEIPTS, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - FISCAL YEAR**  
**FOR THE YEAR ENDED DECEMBER 31, 1951**

	1951	1950
<b>RECEIPTS</b>		
Taxes		
Property tax	\$108,348	\$117,374
Intergovernmental		
State revenue sharing	4,414	4,670
Charges for services		
Diner work		3,117
Miscellaneous		25
Interest	<u>3,862</u>	<u>3,000</u>
Total revenues	\$116,624	\$128,186
<b>EXPENDITURES</b>		
Office operating		
Office allowances	2,345	2,117
Commissioners' per diem	3,936	3,517
Restoring toilets	89,460	810,514
Salary - secretary/treasurer	2,480	2,600
Engineering assistance	180	200
Chemical treatment	475	430
Professional fees	180	0
Society bond premium - secretary/treasurer	450	450
Office supplies		75
Payroll taxes	382	10
Balance unpaid	<u>487</u>	<u>0</u>
Total expenditures	\$114,682	\$123,523
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	2,942	5,663
<b>FUND BALANCE, beginning of year</b>	\$14,369	\$10,706
<b>FUND BALANCE, end of year</b>	<u>\$17,311</u>	<u>\$16,369</u>

See accompanying notes and commissioners' report.

EAST ST. LOUIS CONSOLIDATED SECURITY BROADWAY  
 REPORT NO. 686  
 OF ST. LOUIS ENKIN  
 OFFICIALS' POSITIONS  
 BALANCE SHEET - GENERAL FUND  
 DECEMBER 31, 1957

	1957	1956
<u>ASSETS</u>		
Cash	\$8,441	\$8,441
Ad valorem tax receivable		
Net of allowance for uncollectibles	105,532	104,616
State revenue sharing receivable	3,007	3,007
Total assets	<u>117,080</u>	<u>116,064</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Total liabilities	<u>-0-</u>	<u>-0-</u>
<u>FUND EQUITY</u>		
Fund balance		
Reserved and undesignated	\$117,080	\$116,064
Total fund equity	<u>117,080</u>	<u>116,064</u>
Total liabilities and fund equity	<u>117,080</u>	<u>116,064</u>

See accompanying notes and accountant's report.

John Mendenhall, CPA  
Joel Lewis, Jr., CPA  
Ronald J. Barty, CPA  
Bryant Linton, CPA  
Donald G. Linton, CPA  
James L. McCombs, Jr., CPA  
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Barrie J. O'Neil, CPA



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

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CPA's

Metairie Square, Suite 100  
Metairie, Louisiana 70002

### COMPILATION REPORT

To the Board of Commissioners  
East St. Landry Consolidated Gravity Drainage  
District No. One of St. Landry Parish  
Opelousas, Louisiana

We have compiled the accompanying general purpose financial statements of East St. Landry Consolidated Gravity Drainage District No. One of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of December 31, 1987, 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. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*John S. Dowling & Company*  
Opelousas, Louisiana  
January 15, 1988

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**EAST ST. LAMBY CONSOLIDATED SERVICE HOLDINGS**  
**INCORPORATED**  
**DE ST. LAMBY PARISH**  
**LOUISIANA - CONSOLIDATED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 1962**

under provisions of state law, this report is a public document. A copy of the financial statements submitted to the auditor is hereby distributed to all stockholders and officers. This 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.

Release Date: 11-1-1962

**JSDC**

JOHN S. SCHEIDT & COMPANY  
 A CORPORATION OF DELAWARE INCORPORATED