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GRAVITY DRAINAGE DISTRICT NO. 5 OF WARD 4 OF CALCASIEU PARISH

A COMPONENT UNIT OF THE
CALCASIEU PARISH POLICE JURY
Sulphur, Louisiana

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and by an officer appropriate public officials. The report is available for public inspection at the State Board office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: JUL 22 1998

GRAVITY DRAINAGE DISTRICT NO. 2
OF WARD 4 OF CALCASIEU PARISH

A COMPONENT UNIT OF THE
CALCASIEU PARISH POLICE JURY
Gulphar, Louisiana

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 1999

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Mirco & Company
A Professional Corporation

Certified Public Accountants

Member
 Association of Certified Public Accountants
 Society of American Certified Public Accountants
 French Society of Certified Accountants

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
 Gravity Drainage District No. 5
 of Ward 4 of Calcasieu Parish
 A Component Unit of the
 Calcasieu Parish Police Jury
 Sulphur, Louisiana

We have audited the accompanying general purpose financial statements of the Gravity Drainage District No. 5 of Ward 4 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Gravity Drainage District No. 5 of Ward 4 of Calcasieu Parish management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Gravity Drainage District No. 5 of Ward 4 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated April 28, 1998 on our consideration of the Gravity Drainage District No. 5 of Ward 4 of Calcasieu Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedules and statistical data listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Gravity Drainage District No. 3 of Ward 4 of Columbia Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Miras and Company, CPAs, PLLC

Miras and Company, CPAs, PLLC
April 28, 2008

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GENERAL PURPOSE FINANCIAL STATEMENTS

GRAVITY BRASSWORK DISTRICT NO. 6
 OF WARD 4 OF CALCUTTA MUNICIPAL CORPORATION
 A COMPOUND UNIT OF THE CALCUTTA MUNICIPAL POLICE JURY
 ALL FUND TYPES AND ACCOUNT GROUPS
 BALANCE SHEET
 DECEMBER 31, 1997

	<u>CONVENTIONAL FUNDS</u>		
	General	Special	Capital
	Fund	Fund	Fund
ASSETS			
CASH	\$ 2,886,748	\$ 383,301	\$ 12,487
Receivables:			
Taxes (net)	1,883,894	-	-
State revenue sharing	36,105	-	-
Interest	4,588	234	-
Prepaid assets	14,544	-	-
Fixed assets, net	-	-	-
TOTAL ASSETS	\$ 4,825,879	\$ 383,535	\$ 12,487
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 13,812	\$ -	\$ -
Payroll taxes payable	875	-	-
Salaries payable	17,808	-	-
Compensated absences	3,904	-	-
Retirement system payable	21,803	-	-
TOTAL LIABILITIES	\$ 58,202	\$ -	\$ -
Fund equity:			
Investment in general fixed assets	-	-	-
Fund balances:			
Reserved - capital outlay	-	383,301	12,487
Unreserved - unassigned	4,767,677	-	-
TOTAL FUND EQUITY	\$ 4,767,677	\$ 383,301	\$ 12,487
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,825,879	\$ 383,535	\$ 12,487

See accompanying notes.

ACCOUNT GROUP (same as Flood)	TOTALS (In thousands only)	
	1987	1988
4	\$ 3,862,946	\$ 3,819,975
-	3,862,979	3,813,947
-	36,000	36,108
-	4,878	4,733
-	34,168	-
<u>1,244,378</u>	<u>1,244,378</u>	<u>1,244,293</u>
<u>\$ 1,244,378</u>	<u>\$ 1,244,378</u>	<u>\$ 1,244,293</u>
5	\$ 21,833	\$ 20,578
-	878	860
-	17,808	8,419
-	2,864	3,479
-	21,833	23,626
<u>1</u>	<u>50,578</u>	<u>50,500</u>
<u>1,244,378</u>	<u>1,244,378</u>	<u>1,244,793</u>
-	276,890	608,473
-	4,889,738	4,208,424
<u>1,244,378</u>	<u>5,189,106</u>	<u>5,861,690</u>
<u>\$ 1,244,378</u>	<u>\$ 5,189,106</u>	<u>\$ 5,861,690</u>

HEAVY MARINE DISTRICT NO. 1
 OF WARD 4 OF CHICAGO'S 5TH WARD
 A COMPONENT UNIT OF THE CHICAGO POLICE DEPT
 OPERATIONAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 1991

	General Fund	Special Revenue Fund	Capital Projects Fund
REVENUES:			
Ad valorem taxes - net	\$ 1,478,181	\$ -	\$ -
State revenue sharing	54,008	-	-
Interest	942,080	22,887	880
Miscellaneous	4,342	-	-
TOTAL REVENUES	<u>1,852,312</u>	<u>22,887</u>	<u>880</u>
EXPENDITURES:			
CURRENT:			
Advertising	100	-	-
Appraisals	8,800	-	-
Audio fees	3,800	-	-
Equipment fees	6,600	-	-
Equipment rental	273	-	-
Fuel & gas	24,465	-	-
Insurance	83,894	-	-
Insurance - group	81,893	-	-
Maintenance & repairs	84,854	-	-
Materials & supplies	28,872	-	-
Miscellaneous	2,874	-	-
Office supplies	1,471	-	-
Pay roll	21,800	-	-
Recruitment	48,884	-	-
Rent of copy room fees	3,900	-	-
Salaries	548,678	-	-
Taxes	2,481	-	-
Telephone	5,953	-	-
Trains	1,181	-	-
Travel	-	-	-
Utilities	8,388	-	-
Capital outlay	528,738	212,230	-
TOTAL EXPENDITURES	<u>1,843,212</u>	<u>212,230</u>	<u>-</u>
CHANGES (INCREASE) OF REVENUES OVER EXPENDITURES			
	99,100	100,657	880
OTHER FINANCING SOURCES (USES):			
Operating transfer in total	168,518	68,518	-
See accompanying notes.			

TOTALS
(Reconciliation
Only)

1992	1998
\$ 3,678,281	\$ 3,807,573
38,918	34,508
183,480	142,351
8,883	5,281
3,878,459	3,999,523

380	380
5,000	1,875
3,000	3,000
6,000	7,350
873	911
24,000	28,388
83,074	87,802
81,000	81,583
44,004	38,280
78,070	73,682
3,074	3,843
1,073	1,158
18,000	25,210
60,000	35,175
1,000	6,550
518,078	478,000
3,880	1,800
5,000	6,848
1,111	278
-	187
8,308	4,074
818,968	388,643
3,758,543	3,871,668

104,798

718,855

GRAVITY DRAINAGE DISTRICT NO. 4
 OF BARR 4 OF CALIFORNIA PARISH
 A COMPONENT UNIT OF THE CALORADO PARISH POLICE AND
 CONSERVATION FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 1997

	General Fund	Special Revenue Fund	Capital Projects Fund
GRAND (DEFICIENCY) OF REVENUES AND COSTS			
SOURCES OVER BARRIESTERS AND OTHER SOURCES	\$ 317,000	\$128,780	\$ 580
FUND BALANCE - BEGINNING	4,208,421	504,740	11,820
PRICE PERIOD ADJUSTMENT	-	-	-
FUND BALANCE - BEGINNING, RESTORED	<u>4,208,421</u>	<u>504,740</u>	<u>11,820</u>
FUND BALANCE - ENDING	<u>\$ 4,525,421</u>	<u>\$ 633,520</u>	<u>\$ 11,820</u>

See accompanying notes.

TOTAL
MEMBERSHIP
SHARED

2007	2006
\$ 100,014	\$ 918,455
6,854,588	4,897,361
-	10,100
\$ 7,054,602	\$ 5,825,916
\$ 7,154,616	\$ 6,814,298

HEAVY DUTY DISTRICT NO. 3
 OF WARD 4 OF CALCUTTA PERIOD
 A COMPOUND UNIT OF THE CALCUTTA POLICE JURY
 GOVERNMENTAL WORKS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended December 31, 1957

	GENERAL FUND		
	BUDGET	ACTUAL	Variance Favorable Unfavorable
REVENUES:			
Ad valorem taxes - net	\$ 1,000,148	\$ 1,070,100	\$ 69,952
State revenue sharing	10,000	24,518	14,518
Interest	81,000	142,231	61,231
Miscellaneous	48	4,252	4,204
TOTAL REVENUES	1,131,296	1,241,101	109,805
EXPENDITURES:			
Current:			
Advertising	300	180	200
Appointments	3,000	3,000	12,600
Bank fees	-	3,000	15,000
Engineers fees	4,500	8,000	-
Equipment rental	1,400	370	707
Fuel & gas	28,000	24,400	3,600
Insurance	113,000	83,000	30,000
Insurance - group	85,000	83,000	2,000
Maintenance & repairs	24,000	44,000	110,000
Material & supplies	20,000	23,070	10,000
Miscellaneous	20,000	3,070	47,120
Office supplies	3,000	3,070	3,120
Post dues	10,000	10,000	-
Retirements	40,000	40,000	24,000
Rights of way agent fees	8,000	1,000	4,000
Salaries	500,000	528,070	120,070
Taxes	4,500	2,000	2,500
Telephone	6,000	5,000	47
Tools	2,500	1,100	1,200
Travel	500	-	500
Utilities	8,000	5,100	2,900
Capital outlay	100,000	200,720	100,720
TOTAL EXPENDITURES	1,180,400	1,415,370	234,970
NET DEFICIENCY OF CURRENT FUND EXPENDITURES	50,104	174,269	124,165
OTHER FINANCING SOURCES (DEBT):			
Operating transfers in hand	100,000	100,000	10,000

See accompanying notes.

CITY DRAINAGE DISTRICT NO. 5
 OF WARD 4 OF CALGARY DISTRICT
 A MEMBER UNIT OF THE CALGARY DISTRICT POLICE JURY
 GOVERNMENT FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1977

	GENERAL FUND		Variance Favorable Unfavorable
	BUDGET	ACTUAL	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEDUCTIONS	\$ 242,495	\$ 377,007	\$ 134,512
FUND BALANCE - BEGINNING	4,209,621	4,209,621	
FUND BALANCE - ENDING	\$ 4,452,116	\$ 4,586,628	\$ 134,512

See accompanying notes.

GRAVITY DRAINAGE DISTRICT NO. 3
OF WARD 4 OF CALCASIEU PARISH
A COMPONENT UNIT OF THE CALCASIEU PARISH POLICE JURY
MOVING TO FINANCIAL STATEMENTS
December 31, 1997

Gravity Drainage District No. 3 of Ward 4 of Calcasieu Parish was created by the Calcasieu Parish Police Jury, as authorized by Louisiana Revised Statute 33:1781. The District is governed by a board of five compensated commissioners appointed by the Calcasieu Parish Police Jury and is authorized to construct, maintain and improve the system of gravity drainage within the District.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Presentation

The accompanying general purpose financial statements of the Gravity Drainage District No. 3 of Ward 4 of Calcasieu Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied 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 Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu 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 Calcasieu 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.

GREWYTT DRAINAGE DISTRICT NO. 3
OF WARD 4 OF COLUMBIA PARISH
A COMPONENT UNIT OF THE CALCASIEU PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

NOTE 3 - SUMMARY OF GOVERNMENTAL ACCOUNTING POLICIES

Because the police jury appoints a voting majority of the District's governing body and has the ability to impose its will on the District, the District was determined to be a component unit of the Calcasieu 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.

By applying the above criteria, there are no component units of Grewytt Drainage District No. 3 of Ward 4 of Calcasieu Parish.

C. Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its 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. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. Governmental funds of the District include:

1. **General Fund**—the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special Revenue Fund**—accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
3. **Capital Projects Fund**—accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds 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 increases and decreases in net current assets.

The modified accrual basis of accounting is used by the governmental funds. Under the modified accrual basis of accounting, revenues are recognized when measurable to accrual (i.e., when they become both measurable and available). "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Transfers between funds that are not expected to be repaid are accounted for as either financing sources (out) and recorded when paid (received).

Some revenues measurable to accrual are ad valorem taxes, state revenue sharing and interest.

E. Budgets and Budgetary Accounting

A budget is adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year end.

In November of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimated and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and resources estimated.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturity exceeds 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

G. Encumbrances

The District does not use encumbrance accounting in its budgetary process.

H. Prepaid Items

The District records as prepaid assets, expenditures during the current period that will benefit the subsequent period.

I. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or intangibles are not capitalized. Interest cost incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost, if historical cost is not available.

J. Compensated Absences

The District allows employees to accumulate unlimited unused sick leave. Earned vacation time is expected to be used within one year of accrual with a maximum of one week carryforward to the next year, if not used. The liability for accrued sick leave could not be reasonably estimated.

K. Fund Equity

Designated fund balances represent those portions of fund equity legally segregated for capital outlay.

CITY OF CHICAGO DISTRICT NO. 2
 OF SALES & OF CALCULATED TAXES
 A CONSOLIDATED STATEMENT OF THE CALCULATED TAXES POLICE JOHN
 NOTES TO FINANCIAL STATEMENTS
 December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Total Columns on Combined Statements

The total columns on the statements are captioned "unaudited only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Review in such data comparable to a consolidation. Interfund eliminations have not been made in the preparation of this data.

2. Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, presentation of prior year totals by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

3. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - SA VEHICLE TAXES

For the year ended December 31, 1997 taxes of 4.78 mills were levied on property with assessed valuations totaling \$459,544,561 and were dedicated as follows:

General corporate purposes 4.78 mills

Total taxes levied were \$1,717,188.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and remitted. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to loan.

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 1997, the District has cash and cash equivalents (check balances) totaling \$3,382,846 as follows:

Demand deposits	\$	-
Interest-bearing demand deposits		2,107,878
Time deposits		1,085,800
Other		48
	Total	<u>\$ 3,382,846</u>

GRAVITY INSURANCE DISTRICT NO. 5
 OF PARISH 4 OF CALCAHOUN PARISH
 A CONSOLIDATED UNIT OF THE CALCAHOUN PARISH POLICE JURY
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1987

NOTE 3 - CASH AND CASH EQUIVALENTS

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1987, the District has \$3,368,148 in deposits (collected bank balances). These deposits are secured from risk by 1000.000 of federal deposit insurance and \$3,368,148 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 30).

Even though the pledged securities are considered uncollateralized Category 31 under the provisions of GASB Statement No. 3, Louisiana Revised Statute 50:1329 imposes a statutory requirement on the custodial bank in advertising and selling the pledged securities within 18 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 - RECEIVABLES

The following is a summary of receivables at December 31, 1987:

Class of Receivable	General	Special	Total
	Fund	Fund	
Ad valorem taxes	\$ 1,443,000	\$ -	\$ 1,443,000
Other	48,285	284	48,569
Total	\$ 1,491,285	\$ 284	\$ 1,491,569

The District's receivables consist of ad valorem taxes receivable, interest receivable from bank deposits, and revenue receivable from the Calcahoun Parish Police Jury. Due to the composition of its receivables, any bad debts would be immaterial to the financial statements and therefore an allowance for bad debts has not been recorded.

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

CROFTON DRAINAGE DISTRICT NO. 3
 OF WARD 4 OF CRAWFORD PARISH
 A COMPONENT UNIT OF THE CALIFORNIA FISH AND WILDLIFE COMMISSION
 NOTES TO FINANCIAL STATEMENTS
 December 31, 1997

NOTE 5 - CHANGES IN FEDERAL FUND BALANCE

	Beginning Balance	Additions	Deletions	Ending Balance
Buildings	\$ 36,722	\$ -	\$ -	\$ 36,722
Equipment	1,314,373	323,172	281,188	1,356,357
TOTAL	\$1,351,095	\$323,172	\$281,188	\$1,393,079

NOTE 6 - PENSION PLAN

Plan Description. Substantially all employees of the district are members of the Parochial Employees' Retirement System of Louisiana, a multiple-employer defined benefit pension plan administered by a separate Board of Trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District are members of Plan A.

Full-time employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire on or after age 55 with at least 20 years of creditable service, or on or after age 50 with at least 28 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1990, the benefit is equal to one percent of final salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1990. Final-average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or assumed by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 34817, Baton Rouge, Louisiana 70838-4818, or by calling (504) 733-1303.

Funding Policy. Under Plan A, members are required by state statute to contribute 2.5 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include

GRAVITY INSURANCE DISTRICT NO. 3
OF PARISH 4 OF CALCAHOU PARISH
A COMPONENT UNIT OF THE CALCAHOU PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

NOTE 6 - PENSION PLAN

One-fourth of one percent, except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:553, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The District's contributions to the System under Plan A for the years ending December 31, 1997, 1996, and 1995 were \$40,883, \$38,384, and \$17,841 respectively, equal to the required contributions for each year.

NOTE 7 - DEFERRED COMPENSATION

At December 31, 1997, employees of the District have accumulated and vested \$3,988 of employee leave benefits, which was computed in accordance with GARR Compensation Section 600. Of this amount, \$3,988 is recorded as an obligation of the General Fund.

NOTE 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to thefts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded their commercial coverage in any of the past three fiscal years.

NOTE 9 - CONTRACTS

On November 4, 1993 the district entered into an agreement with the State of Louisiana Department of Transportation and Development under the statewide Flood Control Program. The agreement is for the paving of National 1-3 and funding is set at 75% by the State and 25% by the District. Total estimated construction cost is \$1,183,833, with the DISTRICT'S share estimated at \$1,308,177. Project completion is expected within three to four years.

NOTE 10 - PRIOR PERIOD ADJUSTMENT

A prior period adjustment was recorded to the beginning fund balance in the General Fund for \$18,188 to adjust for an amount payable received in 1996.

SHREVEPORT PARISH DISTRICT NO. 3
OF PARISH 4 OF CALCASIEUS PARISH
A COMPONENT UNIT OF THE CALCASIEUS PARISH POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1997

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 94 of the 1979 Session of the Louisiana Legislature. LA Rev. Statute §16:1794 authorizes the District to pay each board member \$25. for each meeting attended, up to 48 meetings per year.

GRAVITY BRIGADE DISTRICT NO. 5
 OF WARD 4 OF CALAGUATE TOWNSHIP
 A COMPONENT UNIT OF THE CALAGUATE TOWNSHIP POLICE DEPT
 SCHEDULE OF COMPENSATION (SALARY GRADES) MEMBERS
 For the Year Ended December 31, 1997

Rank	Number	Amount
Serjeant	48	\$ 5,100
Johnny Macky, Sr.	48	3,100
Bob Manna	48	3,100
Bill Nelson	48	3,100
Leslie Appleby	48	3,100
Total		<u>\$25,800</u>

INDEPENDENT AUDITORS' REPORTS SECTION



Miles & Company
A Professional Corporation

Certified Public Accountants

MEMBER
FEDERATION OF CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
PUBLIC COMPANY FIDELITY SOCIETY (PCFFS)

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Gravity Drainage District No. 5
of Ward 4 of Calcasieu Parish
A Component Unit of the
Calcasieu Parish Police Jury
Opalbar, Louisiana

We have audited the general purpose financial statements of the Gravity Drainage District No. 5 of Ward 4 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated April 18, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Gravity Drainage District No. 5 of Ward 4 of Calcasieu Parish's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Gravity Drainage District No. 5 of Ward 4 of Calcasieu Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to

significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, would adversely affect the Crawley Drainage District No. 1 of Ward 4 of Calcasieu Parish's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable conditions are:

87-1

Condition - The District does not have adequate segregation of duties within its internal control structure, however, because of the District's size and resources, proper segregation of duties is not feasible.

87-2

Condition - Supporting documentation (invoices) for tax disbursements could not be found.

Cause of Condition: Administrative oversight.

Effect of Condition: Expenditures were paid without adequate support.

Recommendation: The District must take greater precautions in the retention of invoices.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material (in relation to the general purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions and, consequently, would not necessarily disclose all weaknesses. However, of the reportable conditions described above, we consider item 87-1 to be a material weakness.

This report is intended for the information of management, the Board of Commissioners, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Miras and Company, CPAs, APCs

Miras and Company, CPAs, APCs
April 30, 2010

M & C

GRAVITY INSURANCE DIVISION NO. 1
OF WARD 4 OF CALCUTTA MUNICIPAL
A COMPOUND STATE OF THE CALCUTTA MUNICIPAL POLICE JURY
CORRECTIVE ACTION PLAN
For the Year Ended December 31, 1999

Remediable Condition RT-1: Material unbalanced

Condition: The District does not have adequate segregation of duties within its internal control.

Cause of Condition: The District does not have adequate financial resources to alleviate this condition.

Management Response: The District's entire Board and members of management will continue to have an active role in the daily operations of the District.

Remediable Condition RT-2

Condition: Supporting documentation (invoices) for tax disbursements could not be found.

Cause of Condition: Management believes that the invoices were misplaced.

Management Response: Greater care will be taken in the filing and retention of invoices and other supporting documentation for disbursements.

GRANTY DRAINAGE DISTRICT NO. 5
OF SAID & OF CALIFORNIA WATER
& CONCRETE DIST. OF THE CALIFORNIA WATER POLICE JURY
SUMMARY OF PRIOR YEAR FINANCES
For the Year Ended December 31, 1997

- 1998 **Operational Condition (Material Weakness)**
The condition was that the District does not have adequate segregation of duties within its internal control structure. As noted, due to the District's size and resources, this condition cannot be resolved. We note that the entire board and management takes a very active role in the daily operations of the District in an effort to lessen the effect of this condition.
- 1998 **Noncompliance with LA REV. STATUTE SECTION. The public bid law.**
The District was in full compliance with the public bid law for the year ended December 31, 1997.