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**CADDOUS PARISH DISTRICT NO. 1 OF RAPIDES PARISH  
EMPLOYED PARISH POLICE JURY  
Alexandria, Louisiana**

**Financial Statements  
With Independent Auditor's Reports  
As of December 31, 1990, and for the Year Then Ended  
With Supplemental Information Schedule**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, sent and filed appropriate public officials, recorded is available for public inspection at the Public Budget Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-14-99

**Everitt W. Wray**  
Certified Public Accountant

**GRANITE BRINAGE DISTRICT NO. 3 OF RAPIDES PARISH  
RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana**

Financial Statements  
With Independent Auditor's Reports  
As of December 31, 2000, and for the Year Then Ended  
With Supplemental Information Schedule

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**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

66 Terra Avenue  
Alexandria, LA 71303  
338/442-7588  
Fax: 338/442-9485

**INDEPENDENT AUDITOR'S REPORT**

**BOARD OF COMMISSIONERS**  
**GRANITY DRAINAGE DISTRICT NO. 1 OF RAPIDES PARISH**  
**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the accompanying financial statements of Granity Drainage District No. 1 of Rapides Parish, a component unit of the Rapides Parish Police Jury, as of December 31, 1998, and for the year then ended, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the district. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Granity Drainage District No. 1 of Rapides Parish as of December 31, 1998, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Near 2000 Issues, requires disclosure of certain matters regarding the Year 2000 issue. The police jury has included such disclosures in note 4. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter.

In accordance with Government Auditing Standards, I have also issued a report dated June 18, 1999, on my consideration of the internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.

GRAVITY BRIGADE DISTRICT NO. 1 OF NEWPORT NEWS  
EMERGENCY PARISH POLICE DEPT  
Alexandria, Louisiana  
Audit Report, December 31, 1966

My audit was made for the purpose of forming an opinion on the financial statements. The accompanying supplemental schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements of the district. Such information has been subjected to the procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Herbie E. May*

Herbie E. May  
Alexandria, Louisiana  
June 26, 1967

Statement A

GRATITY DRAINAGE DISTRICT NO. 1 OF RAPIDES PARISH  
 RAPIDES PARISH POLICE JURY  
 Gretna, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1988

	GOVERNMENTAL FUND TYPE - GENERAL FUND
	-----
<b>ASSETS</b>	
Cash and cash equivalents	2903,400
Receivables:	
Ad valorem taxes	188,400
State revenue sharing	5,000
<b>TOTAL ASSETS</b>	<b>3,096,800</b>
	-----
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities - accounts payable	20,100
Fund Equity - fund balances - unreserved - undesignated	3,076,700
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>3,096,800</b>
	-----

The accompanying notes are an integral part of this statement.

GRAVITY DRAINAGE DISTRICT NO. 1 OF RAPID CITY  
 REPUBLICAN POLICE JURY  
 Wisconsin, South Dakota  
 GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 For the Year Ended December 31, 1988

REVENUES

Ad valorem taxes	\$176,548
Intergovernmental revenues - state revenue sharing	8,948
Interest earnings	47,128
	-----
Total revenues	\$232,624

EXPENDITURES

Current:

Public works - drainage	
Personal services:	
(Contractors)	2,488
Compensation paid board members	6,568
Operating services:	
Advertising	88
Repairs and maintenance	27,884
Insurance	2,984
Materials and supplies	288
Contributions to pension funds	8,288
	-----
Total expenditures	\$47,168

EXCESS OF REVENUES OVER EXPENDITURES

\$185,456

FUND BALANCE AT BEGINNING OF YEAR

\$47,750

FUND BALANCE AT END OF YEAR

\$233,212

The accompanying notes are an integral part of this statement.

**CITY OF RAVENNA, DISTRICT NO. 1 OF RAVENNA AREA**  
**RAPID RAILROAD PROJECT, 2001**  
 FISCAL YEAR 2001-2002  
 UNAPPORTIONED FUND - GENERAL FUND

**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Major (Non-IMP) Fund) and Detail**  
**For the Year Ended December 31, 2001**

	BUDGET	AMOUNTS	ACTUAL OF BUDGET	BUDGET	PERCENT OF BUDGET (%)
<b>REVENUES</b>					
Ad valorem taxes	\$175,500	0%	\$175,750	\$175,500	100.0%
Intergovernmental - state	0,000	0%	0,000	0,000	0%
Intergovernmental - federal	0,000	0%	41,100	20,000	100%
Intergovernmental - other	0,000	0%	0,000	0,000	0%
<b>Total revenues</b>	<b>175,500</b>	<b>0%</b>	<b>216,850</b>	<b>175,500</b>	<b>123.0%</b>
<b>EXPENDITURES</b>					
Current:					
Public works - drainage					
Professional services	0,000		0,000	0,000	
Contractual	5,000		0,000	0,000	0%
Compensation paid board members	0,000		0,000	0,000	0%
Operating services	0,000		0,000	0,000	0%
Accounting fees	0,000		0,000	0,000	0%
Advertising	0,000		0,000	0,000	0%
Debt and interest expense	0,000		0,000	0,000	0%
Payments to contractors and engineers	17,000		21,000	100,000	123.5%
Insurance	0,000		0,000	0,000	0%
Materials and supplies	0,000		0,000	0,000	0%
Travel and other charges	0,000		0,000	0,000	0%
Transit	0,000		0,000	0,000	0%
Contributions to pension funds	0,000	0%	0,000	0,000	0%
Expenses for	0,000	0%	0,000	0,000	0%
<b>Total expenditures</b>	<b>15,000</b>	<b>0%</b>	<b>21,000</b>	<b>114,970</b>	<b>123.3%</b>
<b>NETS (Deficiency) Of REVENUES OVER</b>					
<b>EXPENDITURES</b>	<b>160,500</b>	<b>0%</b>	<b>195,850</b>	<b>155,500</b>	<b>122.8%</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>0</b>	<b>0%</b>	<b>210,000</b>	<b>210,000</b>	<b>100%</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>11,000</b>	<b>10%</b>	<b>189,000</b>	<b>189,000</b>	<b>100%</b>

The accompanying notes are an integral part of this statement.

**GRAVITY DRAINAGE DISTRICT NO. 1 OF RAPIDES PARISH  
RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana**

Notes to the Financial Statements  
As of December 31, 1988, and for the Year Then Ended

**INTRODUCTION**

Gravity Drainage District No. 1 of Rapides Parish was created under the authority of Louisiana Revised Statutes 30:1754-1802 and was established for the purpose of opening and maintaining all natural 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. The district uses contract labor to maintain the drainage system.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the district 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 Rapides Parish Police Jury is the financial reporting entity for Rapides 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 (GASB) Statement No. 34 established criteria for determining which component units should be considered part of the Rapides 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.



**GRABITY DRAINAGE DISTRICT NO. 1 OF RAPIDES PARISH**  
**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Notes to the Financial Statements (Continued)

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.

Based on criteria 1 through 3, the district was determined to be a component unit of the Rapides 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 service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

**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 aggregating transactions relating to certain governmental 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. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include the following:

**General Fund**

The General Fund is the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

**Debt Service Fund**

The Debt Service Fund accounts for transactions relating to resources retained and used for the payment of interest and principal on the long-term debt recorded in the general long-term debt account group. The Debt Service Fund was closed during the year ended December 31, 1996.

**GRABITY DRAINAGE DISTRICT NO. 1 OF RAPIDS PARISH**  
**RAPIDS PARISH POLICE JURY**  
Monroe, Louisiana  
Notes to the Financial Statements (Continued)

**D. BASIS OF ACCOUNTING**

The 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 (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting the governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both available 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 district uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax bills are filed with the recorder of mortgages. Louisiana Revised Statute 47:1865 requires that the tax roll be filed on or before November 25 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Based on the above criteria, ad valorem tax and the related state revenue sharing are treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are not recognized until due.

**SEVENTH WARDWAVE DISTRICT NO. 3 OF RAPIDES PARISH**  
**RAPIDES PARISH POLICE JURY**  
Bossierite, Louisiana  
Notes to the Financial Statements (Continued)

**E. BUDGET PRACTICES**

The proposed budget of the General Fund, prepared on the cash basis, is adopted by the board of commissioners in a public meeting in December of the previous year. All appropriations lapse at year end. Although a system of encumbrance accounting is not used by the district, formal budget integration (within the accounting records) is employed as a management control device.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit accounts. Cash equivalents include amounts in time deposits. Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with fiscal agent banks organized under the laws of the State of Louisiana and national banks having their principal offices in Louisiana.

**G. CASH AND EQUIVALENTS**

At December 31, 1998, the district has cash and cash equivalents (bank balances) as follows:

Interest bearing demand deposits	\$327,428
Time deposits	<u>685,694</u>
Total	<u>\$1,013,122</u>

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 to a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) totaling \$1,013,122 at December 31, 1998, are secured by approximately \$380,080 of federal deposit insurance (BAIS Category 3) and \$633,042 of pledged securities held by a custodial bank in the name of the fiscal agent bank (BAIS Category 3).

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the district they are considered uncollateralized under the provisions of GASB Codification 350.360(b); however, Louisiana Revised Statute 38:229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the district that the fiscal agent bank has failed to pay deposited funds upon demand.

**GRAVITY DRAINAGE DISTRICT NO. 1 OF RAPIDES PARISH**  
**RAPIDES PARISH POLICE JURY**  
Bossieria, Louisiana  
Notes to the Financial Statements (Continued)

**3. RISK MANAGEMENT**

The District is exposed to various risks related to thefts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters.

The District has obtained commercial insurance for the aforementioned risks and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**4. YEAR 2000 ISSUE**

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the District's operations as early as Fiscal year 2000.

The district has completed an inventory of the mission-critical computer systems that may be affected by the Year 2000 issue and that are necessary in conducting its operations.

The district has completed testing and validation on the electronic equipment that is considered mission-critical to conducting operations of the district's office.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the district's operations are, or will be, Year 2000 ready, that the remediation efforts will be successful in whole or in part, or that parties with whom business is conducted will be Year 2000 ready.

**GRAFFTY WARDENAGE DISTRICT NO. 1 OF EASTERN PARISH  
EASTERN PARISH POLICE JURY  
Alexandria, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 1998**

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 64 of the 1978 Session of the Louisiana Legislature. In accordance with Louisiana Revised Statute 30:1794, each board member receives per diem of up to \$45 for each day in the conduct of official business of the District, not to exceed 24 days each year. The board has elected to compensate board members \$60 for each day in the conduct of official business of the district, not to exceed 24 days each year.

QUALITY DRAINAGE DISTRICT NO. 3 OF RAPIDES PARISH  
 RAPIDES PARISH POLICE DEPT  
 Alexandria, Louisiana

Schedule of Compensation Paid Guard Members  
 For the Year Ended December 31, 1998

Guard Member	Number	Amount
John Brullis	18	\$1,800
Nathan Chaney	17	900
Mark Figgens	18	1,800
Ray Johnson	15	900
William Smith	17	900
		-----
Totals		\$6,300
		-----

**Independent Auditor's Reports Required  
by Government Auditing Standards**

The following independent auditor's reports on internal control and compliance are presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Code, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
55 Terra Avenue  
Alexandria, LA 71303  
100/440-7500  
Fax: 318/442-8400

**Independent Auditor's Report on Internal Control Structure  
Based Solely on an Audit of the Financial Statements**

**GRAVITY DRAINAGE DISTRICT NO. 3 OF RAPIDES PARISH**  
**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana

I have audited the financial statements of the Gravity Drainage District No. 3 of Rapides Parish, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1998, and have issued my report thereon dated June 24, 1999. I conducted my 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 financial statements are free of material misstatement, I 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 my audit and, 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.

**Internal Control over Financial Reporting**

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 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 over financial reporting and its operation that I consider to be material weaknesses.



**SEWERAGE DRAINAGE DISTRICT NO. 1 OF RAPIDES PARISH**  
**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
Compliance Report  
(continued)

**Prior Audit Findings**

The audit for the year ended December 31, 1997, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

This report is intended for the information of the Sewerage District No. 1 of Rapides Parish. However, this report is a matter of public record and its distribution is not limited.

*Bertha M. Way*

Bertha M. Way  
Alexandria, Louisiana  
June 16, 1998