

1392

GRAVITY DRAINAGE DISTRICT NO. 5

PARISH OF TANGIPAHOA

15314 HWY. 90 EAST
BENTHOOD, LOUISIANA 70024

LOCAL GOVERNMENT

93012 25 8110-01

DAVID MILLERS
PRESIDENT

**OFFICIAL
FILE COPY**
DO NOT SEND OUT

(504) 239-9909

DAWN BOOTY
SECRETARY-TREASURER

*Please return
copies from this
form and PLACE
BACK IN FILE.*

MARCH 16, 1998

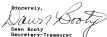
OFFICE OF LEGISLATIVE AUDITOR
ATTN: MR. GEORGE MILLER
1600 NORTH THIRD
P.O. BOX 94397
BATON ROUGE, LA 70804-9397

RE: ANNUAL FINANCIAL STATEMENTS

Dear Mr. Miller:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Tangipahoa Parish Gravity Drainage District # 5 as of and for the fiscal year ended December 31, 1997. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared using cash basis of accounting instead of in accordance with generally accepted accounting principles.

Sincerely,



Dawn Booty
Secretary-Treasurer

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

Release Date APR 01 1998

DAVID MILLERS, President
115 PHOENIX ST
BATON ROUGE, LA 70801
(504) 239-9909

PAULINE WILLIAMS, Vice President
808 Avenue J
BATON ROUGE, LA 70804
(504) 239-9319

DAWN BOOTY
P. O. BOX 932
BATON ROUGE, LA 70801
(504) 239-7169

BOB FRYER
TOMMY MILLER, III
BATON ROUGE, LA 70804

ROBERT FLOTT
800 N. LISA ST.
BATON ROUGE, LA 70804

GRAVITY SEWERAGE DIST. # 3
TERREBOREAU PARISH DISTRICT
LAFOUR, 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 24:513(3)(c)(ii).

AFFIDAVIT

Personally came and appeared before the undersigned authority, JOHN SCOTT (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the TERREBOREAU Parish GRAVITY SEWERAGE District as of DECEMBER 31, 1977, 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, JOHN SCOTT, SUBJECT # 2, (name), who, duly sworn, deposes and says that the TERREBOREAU Parish GRAVITY SEWERAGE District received \$50,000 or less in revenues and other sources for the fiscal year ending DECEMBER 31, 1977, and, accordingly, is not required to have an audit for the previously mentioned fiscal year and


Signature

Sworn to and subscribed before me, this 16th day of March, 1978


NOTARY PUBLIC

MAURICE E. WILKINS
Notary Public, State of Louisiana
My commission expires on 12/31/80

Office SELMER-TERREBOREAU
Address 1024 HWY. 70 EAST
BOZEMAN, LA 70444
Telephone No. (504) 224-4328

LOUISIANA PARISH (COUNTY) BOARD DISTRICT # 5
 PARISH POLICE JURY
 LOCATION Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, PERIOD END, 12/31, 1992

	GOVERNMENTAL FUNDS		ACCOUNT CLASSIFICATION		TOTAL (DEBIT/CREDIT)
	GENERAL FUND	DEBT SERVICE	GENERAL ASSETS	GENERAL LONG-TERM LIABILITIES	
ASSETS AND OTHER CREDITS					
Assets:					
Cash and cash equivalents	\$ 4,794.07	\$	\$	\$	\$ 4,794.07
Investments - (C.D.)	21,000.00				21,000.00
Receivables					
Other assets					
Land, buildings, and equipment			863.94		863.94
Other Credits:					
Amount available in Debt Service Fund					
Amount to be provided for retirement					
Other long-term obligations					
TOTAL ASSETS AND OTHER CREDITS	25,794.07	\$	863.94	\$	26,658.01
LIABILITIES, FUND EQUITY, AND OTHER CREDITS					
Liabilities:					
Cash on hand	\$	\$	\$	\$	\$
Accounts payable					
Payroll deductions and withholdings payable					
Salaries and wages payable					
Unearned income and interest payable					
Bonds payable					
Other liabilities					
Total Liabilities					
Equity and Other Credits:					
Investment in general fund assets			863.94		863.94
Fund Balances:					
Reserved for debt service					
Reserved for _____					
Designated for _____					
Unassigned - unappropriated	24,930.07				24,930.07
Total Equity and Other Credits	24,930.07	\$	863.94	\$	25,794.01
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	24,930.07	\$	863.94	\$	25,794.01

The accompanying notes are an integral part of this statement.

1107440 PARISH COMMUNITY DEVELOPMENT DISTRICT # 5
PARISH POLICE JURY
070419, Louisiana
GOVERNMENTAL FUNDS

**Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended 01/31/20, 1920**

	GENERAL FUND	SEWER SERVICE FUND	TOTAL MEMORANDUM (048.7)
REVENUES			
All valuation taxes	\$ 10,187.70	\$ -	\$ 10,187.70
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (cost)	500.00	-	500.00
Other			
Interest earnings	900.00	-	900.00
Other revenues:			
<u>Trucks - OPERATIONS</u>	6.30	-	6.30
Total Revenues	<u>11,594.00</u>	<u>-</u>	<u>11,594.00</u>
EXPENDITURES			
Salaries and related benefits	7417.60	-	7417.60
Compensation paid board members	200.00	-	200.00
Legal and accounting (TRUSTEES % (048.7))	200.00	-	200.00
Insurance	285.75	-	285.75
Office supplies	571.96	-	571.96
Repairs and maintenance	2400.00	-	2400.00
Utilities - (TRUSTEES % (048.7))	2000.00	-	2000.00
Capital outlay (TRANSFER TO MEMORANDUM)	-	6.30	6.30
Debt service	-	-	-
Other - (TRUSTEES % (048.7))	60.34	-	60.34
Total expenditures	<u>11,985.64</u>	<u>6.30</u>	<u>11,991.94</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(391.64)</u>	<u>(6.30)</u>	<u>(397.94)</u>
OTHER FINANCING SOURCES (Uses)			
Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>3700.00</u>	<u>3.30</u>	<u>3703.30</u>
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$ 3308.36</u>	<u>\$ -</u>	<u>\$ 3308.36</u>
	C.F. <u>3700.00</u>		<u>3703.30</u>
	2019.67		2019.67

The accompanying notes are an integral part of this statement.

MONTH Dec 19 97

**THIS FORM IS PROVIDED TO HELP YOU BALANCE
YOUR BANK STATEMENT**

Using the counts marked (1) in your check register, check off all deposits and withdrawals that appear on this statement. Remember to enter in your register any automatic deposits or withdrawals or any checks including interest if they or changes that you have had not recorded.

CHECKS OUTSTANDING - NOT
CHARGED TO ACCOUNT

NO. <u>2038</u>	\$ <u>200.00</u>
<i>All Cleared</i>	
<i>Jan 1998</i>	
TOTAL	\$ <u>200.00</u>

BANK BALANCE SHOWN
ON THIS STATEMENT \$ 4984.67

ADD +

DEPOSITS NOT CREDITED
IN THIS STATEMENT
(IF ANY) \$ _____

TOTAL \$ _____

SUBTRACT -

CHECKS OUTSTANDING \$ 200.00

BALANCE ✓ 4784.67

SHOULDCORRECT WITH YOUR CHECKBOOK-BLANCE
IF THE DIFFERENCE REMAINS UNUSUAL AND/OR
IF YOU HAVE ANY UNRECORDED DEPOSITS

IN CASE OF ERROR OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS OR DIRECT DEPOSITS

Telephone us at the number shown on the front of this statement or

Write us at the address shown on the front of this statement as soon as you can, if you think your statement or message is wrong or if you need more information about a transfer listed on the statement or received. We shall treat from you no later than 60 days after we receive a direct statement or which the problem or error appeared.

- (1) Tell us your name and account number.
- (2) Describe the error or transfer you are unsure about and explain as clearly as you can why you believe there is an error or why you need more information.
- (3) Tell us the dollar amount of the suspected error.

If you tell us early, we may require that you send us your complaint or question a reading within 10 business days. We will let you the results of our investigation within 10 business days after we hear from you, and we correct any error promptly.

If we need more time, we may take up to 45 days to investigate your complaint or question. If we decide to do this, we will credit your account within 10 business days to the amount you have in a 440 - 00 that you will have the use of the money during that time if necessary to complete our investigation. If we ask you to give your complaint or question in writing and we do not resolve it within 10 business days, we may not correct your account.

If we decide that there was no error, we will send you a written explanation within 10 business days after we finish our investigation. This may set for copies of the documents that we used in our investigation.

PEOPLES BANK

BANK OF CHOICE

MEMBER FDIC

MEMBER FDIC

STATEMENT DATE

12/31/77

EMILY MARGARET FOWLER DEWITT
 DEPOSITIVE TRST 85 HAWTHY FUND
 22214 HWY 38
 BENTONWOOD, LA 70444

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CREDIT MONTH

ACCOUNT NO.

CURRENT BALANCE SUMMARY
 BALANCE 12/31/77 11,014.84
 2 DEPOSIT(S) AND OTHER CREDIT(S) TO ACCOUNT 2,195.34
 10 DEPOSIT AND OTHER DEBIT(S) TOTALING 9,974.34
 SERVICE CHARGE 0.00
 INTEREST CREDITED TO ACCOUNT 10.53
 CURRENT BALANCE AS OF STATEMENT DATE 4,996.67
 EFFECTIVE INTEREST RATE .02 - 2500
 INTEREST PAID YEAR-TO-DATE 973.39
 INTEREST WITHHELD YEAR-TO-DATE .00

CHECKS AND ACCOUNT TRANSACTIONS
 DATE AMOUNT TRANSACTION DESCRIPTION
 12/05 2,195.34+ DEPOSIT
 12/05 2,195.34+ DEPOSIT
 12/31 10.53+ INTEREST CREDIT

CHECKS TRANSACTIONS
 DATE SERIAL AMOUNT DATE SERIAL AMOUNT
 12/03 000044 25.00 12/22 000081 50.00
 12/03 000045 24.00 12/24 000082 50.00
 12/03 000046 24.00 12/26 000083 50.00
 12/20 000053 24.00 12/28 000084 50.00
 12/24 000054 50.00 12/28 000085 50.00

DAILY BALANCE SUMMARY
 DATE AMOUNT DATE AMOUNT DATE AMOUNT
 12/30 11,014.84 12/31 11,000.84 12/31 7,110.84
 12/05 2,195.34 12/21 2,195.34 12/24 5,096.14
 12/24 5,024.14 12/30 4,974.14 12/31 4,996.67

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OUR CHRISTMAS CLUB HITS PAYE BOX ANY
 CHECK ONE TODAY

NOTE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION

174 JUNE PARISH POLICE JURY DISTRICT # 3
PARISH POLICE JURY
BOSSIERE, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

**Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(OMB/Non-GAAP Basis) and Actual
For the Year Ended 2022/03/31, 19 22**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
All sources less:	\$ 2,000.00	\$ 2,018.70	\$ 188.70
State Lottery Sales:	150.00	143.00	(6.00)
District Taxes:	100.00	90.00	(10.00)
Gov. to - Highway Fund:	150.00	151.00	1.00
Transfer from other funds:		6.70	6.70
Total revenues	<u>2,000.00</u>	<u>2,000.70</u>	<u>188.70</u>
EXPENDITURES			
Police - District:	300.00	300.00	15.00
Police - District:	200.00	200.00	0.00
Police - District:	100.00	90.00	(10.00)
Police - District:	100.00	90.00	(10.00)
Police - District:	100.00	90.00	(10.00)
Police - District:	100.00	90.00	(10.00)
Police - District:	100.00	90.00	(10.00)
Police - District:	100.00	90.00	(10.00)
Total expenditures	<u>2,000.00</u>	<u>2,008.70</u>	<u>(88.70)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(1,000.00)</u>	<u>(1,008.00)</u>	<u>188.70</u>
OTHER FINANCING SOURCES (uses)			
Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(1,000.00)</u>	<u>(1,008.00)</u>	<u>188.70</u>
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	<u>2,000.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
FUND BALANCE (Deficit) AT END OF YEAR	<u>\$ 0.00</u>	<u>\$ 2,008.00</u>	<u>\$ 2,008.00</u>

The accompanying notes are an integral part of this statement.

GRAVITY DRAINAGE DIST. NO. 5
PARISH OF TERREBONNE, LA.
BUDGET FOR YEAR 1997 - MAINTENANCE

ANTICIPATED BALANCE FROM 1996----- 20,100.00

ANTICIPATED REVENUE:

AD VALOREM TAX----- 33,374.40
LESS 1% NON-COLLECTION 3,000.16
20,374.24

STATE REVENUE SHARING 5,357.00

INTEREST EARNED 1,800.00

27,531.24

LESS CONTRIBUTION TO RETIREMENT SYSTEMS OF LA - 1,241.00

ANTICIPATED REVENUES FOR 1997 26,290.24

TOTAL ANTICIPATED FUNDS AVAILABLE FOR 1997-----56,484.24

ANTICIPATED EXPENDITURES:

PER DIEM - COMMISSIONERS----- 3,000.00

SECRETARY-TREASURER SALARY----- 2,400.00

OFFICIAL JOURNAL----- 1,000.00

OFFICE EXPENSE----- 1,000.00

INSURANCE----- 1,000.00

CANAL MAINTENANCE ----- 40,000.00

MISCELLANEOUS----- 10,084.24

TOTAL EXPENDITURES ----- 56,484.24

ON MOTION BY MR. Preccott FULLY SECONDED BY MR. William THE
BUDGET AND FUNDING REPORT WAS UNANIMOUSLY ADOPTED THIS 27TH DAY OF
NOVEMBER, 1996.

WALTER C. STEVENS
SECRETARY-TREASURER
GRAVITY DRAINAGE DIST. NO. 5

AMOUNT	DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
100.00	12/31/20	OPENING BALANCE		100.00	100.00
50.00	01/15/21	PAYROLL	50.00		50.00
25.00	02/01/21	RENT	25.00		25.00
10.00	02/15/21	UTILITIES	10.00		15.00
15.00	03/01/21	INSURANCE	15.00		0.00
30.00	03/15/21	PAYROLL	30.00		30.00
10.00	04/01/21	RENT	10.00		20.00
5.00	04/15/21	UTILITIES	5.00		15.00
15.00	05/01/21	INSURANCE	15.00		0.00
35.00	05/15/21	PAYROLL	35.00		35.00
10.00	06/01/21	RENT	10.00		25.00
5.00	06/15/21	UTILITIES	5.00		20.00
15.00	07/01/21	INSURANCE	15.00		5.00
40.00	07/15/21	PAYROLL	40.00		45.00
10.00	08/01/21	RENT	10.00		35.00
5.00	08/15/21	UTILITIES	5.00		30.00
15.00	09/01/21	INSURANCE	15.00		15.00
45.00	09/15/21	PAYROLL	45.00		60.00
10.00	10/01/21	RENT	10.00		50.00
5.00	10/15/21	UTILITIES	5.00		45.00
15.00	11/01/21	INSURANCE	15.00		30.00
50.00	11/15/21	PAYROLL	50.00		80.00
10.00	12/01/21	RENT	10.00		70.00
5.00	12/15/21	UTILITIES	5.00		65.00
15.00	12/31/21	INSURANCE	15.00		50.00
50.00	01/31/22	CLOSING BALANCE		50.00	50.00

AMOUNT	DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
100.00	12/31/20	OPENING BALANCE		100.00	100.00
50.00	01/15/21	PAYROLL	50.00		50.00
25.00	02/01/21	RENT	25.00		25.00
10.00	02/15/21	UTILITIES	10.00		15.00
15.00	03/01/21	INSURANCE	15.00		0.00
30.00	03/15/21	PAYROLL	30.00		30.00
10.00	04/01/21	RENT	10.00		20.00
5.00	04/15/21	UTILITIES	5.00		15.00
15.00	05/01/21	INSURANCE	15.00		0.00
35.00	05/15/21	PAYROLL	35.00		35.00
10.00	06/01/21	RENT	10.00		25.00
5.00	06/15/21	UTILITIES	5.00		20.00
15.00	07/01/21	INSURANCE	15.00		5.00
40.00	07/15/21	PAYROLL	40.00		45.00
10.00	08/01/21	RENT	10.00		35.00
5.00	08/15/21	UTILITIES	5.00		30.00
15.00	09/01/21	INSURANCE	15.00		15.00
45.00	09/15/21	PAYROLL	45.00		60.00
10.00	10/01/21	RENT	10.00		50.00
5.00	10/15/21	UTILITIES	5.00		45.00
15.00	11/01/21	INSURANCE	15.00		30.00
50.00	11/15/21	PAYROLL	50.00		80.00
10.00	12/01/21	RENT	10.00		70.00
5.00	12/15/21	UTILITIES	5.00		65.00
15.00	12/31/21	INSURANCE	15.00		50.00
50.00	01/31/22	CLOSING BALANCE		50.00	50.00

PARISH POLICE JURY

BOOTHWOOD, Louisiana

Notes to the Financial Statements (Continued)

N. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum 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. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
<u>MAINTENANCE</u>	<u>5.88115</u>	<u>6.80</u>
_____	_____	_____

The following are the principal taxpayers for the parish (amounts expressed in thousands):

Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
_____	<u>\$</u>	<u>%</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total	<u>\$</u>	<u>%</u>

3. FUND DEFICITS

(Identify any fund deficits and give management's response for elimination of the deficits.)

GRAVITY DRAINAGE DISTRICT NO. 5

PARISH OF TANGIPAROA

300 S. ORY STREET
ABILEE, LOUISIANA 70422

(504) 784-2315

DAVID BELLEWS
PRESIDENT

MARGARET C. STEVENS
SECRETARY-TREASURER

A RESOLUTION CREATING A TAX LEVY FOR THE YEAR 1997
ON THE ASSESSED VALUE OF THE PROPERTIES WITHIN GRAVITY
DRAINAGE DIST. NO. 5, OF TANGIPAROA PARISH, STATE OF LA.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE
DIST. NO. 5 OF TANGIPAROA PARISH, LA., IN REGULAR SESSION CONVENED
A QUORUM BEING PRESENT, THAT THE TAXES FOR THE YEAR 1997 BE AND THEY
ARE HEREBY LEVIED ON ALL PROPERTY SUBJECT TO TAXATION IN THE SAID
GRAVITY DRAINAGE DIST. NO. 5 OF TANGIPAROA PARISH, LA., AS FOLLOWS:

MAINTENANCE FUND ----- 4.87 MILLS

BE IT FURTHER RESOLVED THAT THE SECRETARY-TREASURER OF THE SAID
GRAVITY DRAINAGE DIST. NO. 5, TANGIPAROA PARISH, LA., BE AND SHE
IS HEREBY DIRECTED TO FURNISH TO THE TANGIPAROA PARISH ASSESSOR
A CERTIFIED COPY OF THIS RESOLUTION BY WHICH THE SAID ASSESSOR
IS TO BE GOVERNED AS TO THE TAX LEVY FIXED BY THIS BOARD OF COM-
MISSIONERS FOR EXTENSION ON THE ASSESSMENT ROLLS FOR THE YEAR 1997.

ON MOTION BY MR. MALONE WILLIAMS ONLY SECONDED BY MR. RICHARD
FRESCOTT THE ABOVE RESOLUTION WAS UNANIMOUSLY ADOPTED THIS 26TH DAY
OF APRIL 1997.



DAVID BELLEWS, PRESIDENT



MARGARET C. STEVENS,
SECRETARY-TREASURER

I, MARGARET C. STEVENS, SEC-TREAS OF THE GRAVITY DRAINAGE DIST NO.
5, TANG. PARISH LA., HEREBY CERTIFY THAT THE ABOVE AND FOREGOING IS
A TRUE COPY OF THE RESOLUTION ADOPTED BY THE BOARD OF COMMISSIONERS
OF GRAVITY DRAINAGE DIST. NO. 5 ON APRIL 29, 1997.
GIVEN UNDER MY OFFICIAL SIGNATURE AND SEAL OF OFFICE THIS 26TH DAY
OF APRIL, 1997.



MARGARET C. STEVENS, SEC-TREAS
GRAVITY DRAINAGE DIST. NO. 5
PARISH OF TANGIPAROA, LA.

DAVID BELLEWS, President
312 Avenue B
Bossierette, LA 70604
(504) 228-4442

MALONE WILLIAMS, Vice President
508 Avenue J
Bossierette, LA 70604
(504) 228-4415

STEVEN LEVY
P. O. Box 812
Bossierette, LA 70604
(504) 228-2820

WALTER TYNER, JR.
P. O. Box 1014
Tangiparola, LA 70468
(504) 228-4292

RICHARD FRESCOTT
508 S. 118th St.
Bossierette, LA 70604
(504) 228-2228

WILLIAM "BILL" DUFRECHE, CLU

Tangipahoa Parish Assessor

POST OFFICE BOX 70
AMITE, LOUISIANA 70422-0066

April 21, 1997

Gravity District #5
Gravity Drainage District #5 Maintenance
Ms. Margaret Stevens
205 S Bay St
Amite, LA 70422-0000

Dear Ms. Stevens:

According to information we received from the Legislative Auditor's Office, your maximum authorized millage rate for Gravity Drainage District #5 Maintenance is 4.87 mills.

You cannot levy an amount greater than your new maximum rate without a vote of the people.

If you have any questions relative to how this rate was computed, you should contact Faelette Jackson, Legislative Auditor's Office at 504-342-7237.

Sincerely,


William S. Dufreche
Assessor

WED/wh

WILLIAM "BILL" DUFRECHE, CLA

Tangipahoa Parish Assessor

POST OFFICE BOX 336
AMITE, LOUISIANA 70411-0336

April 16, 1997

Gravity District #5
Gravity Drainage District #5 Maintenance
Ms. Margaret Stevens
208 S Bay St
Amite, LA. 70422-0200

Dear Ms. Stevens:

Please begin the process of adopting your millage rate(s) for the 1997 assessment year. These rates must be reviewed and approved by the Louisiana Legislative Auditor; therefore, I need a copy of your millage rate resolutions by July 14, 1997.

Your prompt attention to this matter will enable us to complete our work on a timely manner and would help in getting the tax notices to the property owners at an earlier date.

The assessed value of the Gravity Drainage District #5 Maintenance is as follows:

Homestead Value	\$ 3904402
Taxpayer Value	\$ 8853041
Total Value	\$ 12757443

This is the 1996 value of your district and is the best information available to date.

Should you have any questions, please contact me by telephone at one of the numbers listed below.

Sincerely,



William Dufreche
Assessor

WD/ah

4. CASH AND CASH EQUIVALENTS

At December 31, 2021, the district has cash and cash equivalents (book balances) totaling \$20,794.67 as follows:

Demand deposits	\$ 4,794.67
Interest-bearing demand deposits	_____
Money market accounts	_____
Time deposits - C. D.	25,000.00
Total	\$ 20,794.67

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, 2021, the district has \$25,000.00 in deposits (collected bank balances). These deposits are secured from risk by \$1,000.00 of federal deposit insurance and \$_____ of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). [If deposits are not fully secured, add the following: The remaining balance of \$_____ is not secured by the pledge of securities and is a violation of state law.]

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

_____, PARISH/STATE/DISTRICT _____
 _____ PARISH POLICE JURY
 _____, Louisiana
 Notes to the Financial Statements (Continued)

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 19__		Balance December 31, 19__	
	\$	\$	\$	\$
Land				
Buildings				
Improvements other than buildings				
Equipment and Furniture	601.50	100.00	136.50	663.96
Other asset classes				
Total	\$	\$	\$	\$
	601.50	100.00	136.50	663.96

8. PENSION PLAN

(Disclosure should comply with GASB Codification Section P20. If the district is a member of the Parochial Employees Retirement System of Louisiana, the following should be used.)

Substantially all employees of the _____ Parish _____ District are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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) (Plan B.)] [or Some employees of the district are members of Plan A and some are members of Plan B.]

All permanent 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 at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 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 per cent 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, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980.] [Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or

INVENTORY LIST: DECEMBER 1997

80M 2-DRAWER FILE CABINET----PURCHASED 83-29-75-----0194.04

1 POWER S&P NOB. 5254V
SERIAL NO. 102994852-----PURCHASED 87-24-91-----0079.95

1 POWER S&P NOB. 5254V
SERIAL NO. 111770496-----PURCHASED 87-24-91-----0079.95

(BOTH PURCHASED FROM GEORGE'S LAWPOWER SERVICE FOR USE IN
HANDCLEANING CANAL IN JOINT VENTURE WITH TOWN OF KENTWOOD.

80M 4-DRAWER FILE CABINET----PURCHASED 89-14-97-----0118.00

TERREBONA PARISH SIXTH WARD DISTRICT # 3
PARISH POLICE JURY
TERREBONA, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended DECEMBER 31, 19 51

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. (Include the statute authorizing the compensation, the amounts, et cetera.)

RS 1808 § 20.01

IN ACCORDANCE WITH ACT 850 OF 1960 AMENDING AND RE-ENACTING SUB SECTION B OF SECTION 1064

OF TITLE 39 LRS OF 1950

INDIANA PARISH/CITY/JETPORT DISTRICT # 5
PARISH POLICE PORT
INDIAN, Louisiana

Schedule of Compensation Paid Board Members
 For the Year Ended JUNE 30, 199

<u>NAME</u>	<u>NUMBER</u>	<u>AMOUNT</u>
437-08-7870 BRADFORD BRIDGES	8	\$400.00
437-08-0816 RICHARD PRESCOTT	12	600.00
587-46-2440 RANDY SELLERS	12	600.00
433-28-4848 STEVEN SHUTE	9	450.00
436-68-6010 MALONE WILLIAMS	12	600.00
Total		<u><u>\$2,650.00</u></u>

MINUTES OF THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE DIST. NO. 5 OF TANGIPAROLA PARISH, LA.
HELD ON WEDNESDAY JULY 28, 1993, AT THE REGULAR
MEETING PLACE, CITY HALL, METairie, LA.

THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE DIST. NO. 5 OF TANGIPAROLA PARISH, LA. MET ON THE ABOVE DATE IN REGULAR SESSION AND WAS CALLED TO ORDER BY THE PRESIDENT, MR. DAVID SELLERS, AT 8:30 O'CLOCK P.M. WITH THE FOLLOWING MEMBERS PRESENT:

PRESENT: RICHARD FREDCOTT, DAVID SELLERS, STEVEN SMITH, MALONE WILLIAMS

ABSENT: NONE KNOWN

THE ROLL CALL SHOWED 4 QUORUM TO BE PRESENT. WHEREUPON A MOTION WAS MADE BY MR. SMITH FULLY SECONDED BY MR. WILLIAMS AND UNANIMOUSLY CARRIED THAT THE READING OF THE MINUTES OF THE LAST REGULAR MEETING DATED JUNE 23, 1993, BE DISBURSED WITH AND THAT THEY BE ADOPED AS OF RECORD AND PUBLISHED IN THE OFFICIAL JOURNAL.

THE SECRETARY PRESENTED BILLS IN THE AMOUNT OF \$5.88 FOR OFFICE EXPENSE, PRINTING, ETC. WHEREUPON A MOTION WAS MADE BY MR. FREDCOTT FULLY SECONDED BY MR. SMITH AND UNANIMOUSLY CARRIED THAT THE PAYMENT OF THE BILLS BE AUTHORIZED AND APPROVED.

THE FINANCIAL REPORT ON THE GENERAL CONDITION OF THE DISTRICT WAS GIVEN AND A MOTION WAS MADE BY MR. WILLIAMS FULLY SECONDED BY MR. SMITH AND UNANIMOUSLY CARRIED THAT THE REPORT OF THE TREASURER BE APPROVED AND ACCEPTED.

THE PRESIDENT MADE REPORT THAT NOTHING HAD BEEN DONE ON THE LATEST PROJECT.

AFTER DISCUSSION, MOTION WAS MADE BY MR. WILLIAMS FULLY SECONDED BY MR. SMITH AND UNANIMOUSLY CARRIED THAT A DITCH BETWEEN TRACY LARSS AND HIS FLEDGED PROPERTY WAS IN NEED OF CLEANING AND THAT THE DRAINAGE DISTRICT PROCEED TO HAVE IT CLEANED.

THE SECRETARY-TREASURER MADE KNOWN TO THE BOARD THAT DUE TO HEALTH REASONS SHE WOULD NOT BE ABLE TO CONTINUE IN THAT CAPACITY. WHEREUPON A MOTION WAS MADE BY MR. FREDCOTT FULLY SECONDED BY MR. SMITH THAT THE RECOMENDATION OF MARGARET STEVENS AS SECRETARY TREASURER OF THE DISTRICT BE AND IT IS HEREBY ACCEPTED.

A MOTION WAS THEN MADE BY MR. SMITH FULLY SECONDED BY MR. FREDCOTT AND CARRIED BY VOTE OF 4-1 THAT EFFECTIVE AUGUST 1, 1993 MR. DAVID WOODY BE NAMED SECRETARY-TREASURER OF THE DRAINAGE DISTRICT. VOTE: 3. HEAR MR. WILLIAMS REPLYING -01
FOLLOWING DISCUSSION A MOTION WAS THEN MADE BY MR. SMITH FULLY SECONDED BY MR. WILLIAMS AND UNANIMOUSLY CARRIED THAT MRS STEVENS BE RETIRED AT THE SALARY OF 388.00 PER MONTH AS PARTTIME BOARDMEMBER COMMITMENT TO HELP IN THE TRANSITION OF THE OFFICE PERSONNEL. (EFFECTIVE AUG 1, 1993)

NO FURTHER BUSINESS APPEARING ON MOTION BY MR. FREDCOTT FULLY SECONDED BY MR. SMITH AND UNANIMOUSLY CARRIED THE BOARD ADJOURNED.


PRESIDENT

WITNES:


MARGARET C. STEVENS, SECRETARY

OATH OF OFFICE

256688
10/16/13

STATE OF LOUISIANA

City of Terrebonne

Mark B. Barty
Secretary of State

I, Mark Barty, do solemnly swear (or affirm) that I will support the Constitution and laws of the United States and the Constitution and Laws of this State and that I will faithfully and impartially discharge and perform all the duties incumbent on me as

Secretary, Terrebonne Sheriff's Deputies District #1 Parish of Terrebonne

OFFICE OF THE SECRETARY OF STATE, 1000 PINE STREET, NEW ORLEANS, LOUISIANA 70119

according to the best of my ability and understanding, so help me God.

Witness my hand and subscribed before me this

10th day of August, A.D., 19 13

Mark B. Barty
Secretary of State

Mark Barty
Secretary of State
1000 Pine Street, Box 2
New Orleans, Louisiana 70119
(504) 227-0300
www.sos.louisiana.gov

Notary Public State Judicial District
OFFICE OF THE SECRETARY OF STATE, 1000 PINE STREET, NEW ORLEANS, LOUISIANA 70119

S.S. # 028-47-4028

PLEASE EXECUTE ACKNOWLEDGEMENT BELOW IF APPLICABLE

herby acknowledges receipt of the enclosed code of ethics as required by R.S. 42:1162.

NOTE: 1. If Commission is required to be issued, R.S. 42:141 provides as follows: Each public officer shall take and file his oath of office within thirty (30) days after receipt of commission. An oath taken prior to the date shown on the commission shall be deemed to have been taken on and shall be effective on and after the date on which the term of office for which the oath is taken commences. In cases where the office is one for which no date for term of office is set, an oath taken prior to the date on the commission shall be deemed to have been taken on and shall be sufficient on and after the date on the commission. Failure to comply with the requirements of this Section shall create a vacancy in the office, and the vacancy shall be filled in accordance with law as in other cases of vacancy.

- Original Oath of Office is filed with Secretary of State (P.O. Box 74121, Baton Rouge, LA 70804-9015)
- Duplicate oath is filed with Clerk of Court in case of Parish officials.



Western Surety Company

STATE OF LOUISIANA

OFFICIAL BOND AND OATH

NOT TAKEN FOR
FUTURAL SERVICE BOND
OR
SPECIAL OFFICER BOND

Parish of Terrebonne } ss

KNOW ALL MEN BY THESE PRESENTS:

BOND No. 58641610

That we, Dawn Marie Simpson Beatty, as Principal, and WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Louisiana, as Surety, are held and bound unto the Terrebonne County, Louisiana, General District for its successors

in office, in the sum of Five Thousand & No/100 DOLLARS (\$5,000.00) for the payment of which we hereby bind ourselves and our legal representatives, jointly and severally, by these presents.

Dated this 21st day of August, 1997.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bonded

Principal was on the 21st day of _____

elected

and appointed to the office of _____

in and for the Terrebonne County, Louisiana, General District of _____ Louisiana,

for the term of one year, commencing on the 21st day of August, 1997.

NOW THEREFORE, if the said Principal shall well and faithfully perform all the duties required of him by _____

law as the aforesaid officer for and during the full term for which he was appointed, then this obligation to be void, otherwise to remain in full force and effect.

Witness my hand

[Signature]
[Signature]

Dawn Marie Simpson Beatty
Principal
WESTERN SURETY COMPANY

Countersigned

By [Signature]
Louisiana Resident Agent

By [Signature]
President

DATE OF OFFICE

STATE OF LOUISIANA

Parish of Terrebonne } ss

I, Dawn Marie Simpson Beatty, do solemnly swear

that I will support the Constitution and Laws of the United States and the Constitution and Laws of this State and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as Secretary, Terrebonne County District, Ward District #5 according to the best of my ability and understanding. So help me God.

Dawn Marie Simpson Beatty
Principal

Subscribed and sworn to before me this 25th day of August, 1997.

My Commission expires March 31, 1998
BOOK PAGE Walter L. Williams
Notary Public

COPY

ACKNOWLEDGMENT OF SURETY
(Corporate Officer)

STATE OF SOUTH DAKOTA

County of Minnehaha

} ss

On this 18th day of JANUARY, 1910, before me appeared Joe P. King, to me personally known, who, being by me duly sworn did say that he is the aforesaid officer of WESTERN SURETY COMPANY, and that the seal affixed to said instrument is the corporate seal of said corporation and that the instrument was signed and sealed in behalf of the corporation by authority of its Board of Directors, and that the aforesaid officer acknowledged the instrument to be the free act and deed of the corporation.



S. Barnes
Notary Public



Western Surety Company

OFFICIAL BOND AND OATH

NOT VALID FOR
FAITHFUL SERVICE BONDS
OR
SPECIAL OFFICER'S BONDS

STATE OF LOUISIANA

Parish of Tangipahoa } ss

KNOW ALL MEN BY THESE PRESENTS:

BOND No. OFF. 13356921

That we, Marshall C. Slawson, as Principal
and the **WESTERN SURETY COMPANY**, a corporation duly licensed to do business
in the State of Louisiana, as Surety, are held and firmly bound unto the
Commissioner Parish Security Exchange District #5

in the amount of Five Thousand Dollars in full, to wit, in the sum of \$5,000.00 Dollars,
(NOT VALID IF FILLED IN FOR MORE THAN \$5,000.00)

for the payment of which we hereby bind ourselves and our legal representatives, jointly and severally,
by these presents.

Dated this 1st day of September, 1986.
THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden
Principal made the 1st day of September, 1986.

did elect to the office of Secretary-Treasurer
and appointed to the office of Secretary-Treasurer

in and for the Parish of Tangipahoa, Exchange District #5, Louisiana.

NOW THEREFORE, if the said Principal shall well and faithfully perform all the duties required of
him by law as the aforesaid officer for and during the full term for which he was elected,
this obligation to be void, otherwise to remain in full force and effect. appointed, then

Witness to Principal

Commissioner

By


Louis E. Plaintiff Agent

OATH OF OFFICE

Principal
WESTERN SURETY COMPANY

By


J. Kirby
 President

STATE OF LOUISIANA

Parish of _____ } ss

I, _____ do solemnly swear
that I will support the Constitution and Laws of the United States and the Constitution and Laws of
this State; and that I will faithfully and impartially discharge and perform all the duties incumbent
upon me as _____
according to the best of my ability and understanding. So help me God.

Subscribed and sworn to before me this _____ day of _____, 19____

My Commission expires _____

Notary Public

 Western Surety Company
 1-800-226-0890

TANGIPAHOA PARISH GRANTY

2023

COMMERCIAL SERVICE
SAVINGS & LOAN
200 N. MAY ST.
MARRINGO, LA 70482

DATE: 08/18/23 12:17 000000

FOR DEPOSIT ONLY
PAY TO THE ORDER OF SCHELLERS & REID INSURANCE AGENCY INC. *****00 *****00.00

FIFTY FIVE THOUSAND ONE HUNDRED *****

DOLLARS



NOT NEGOTIABLE

⑆002023⑆ 60554034776 001 008 ⑆

TANGIPAHOA Parish Granty
COMMERCIAL SERVICE
SAVINGS & LOAN

DUPLICATE FORM 0001 97

08/18/23 2023 FOR DEPOSIT
100181 1234 14 BOM *****
⑆ *****

*****00.00
50.00

*****00.00

Invoice # 1425

h

TANGIPAHOA PARISH GRANTY

2023

BRASSARD DISTRICT #2
 BRASSARD TOWNSHIP #0000
 BRASSARD TOWNSHIP #0000

DATE 09/10/97 9-10-97

PAY TO THE ORDER OF SCHILLING & REID INSURANCE AGENCY INC. ***** \$2000.00

PLIX AND PAY 100 *****

AMOUNT

DOLLARS



David Salter

Down Booty

Invoice # 1925

⑆00 20 73⑆ 6055403477⑆ 00⑆ 008 ⑆⑆⑆ ⑆000000⑆5000⑆



Schilling & Reid Insurance Agency Inc.
 127 E. 2nd
 Metairie, Louisiana 70002
 (504) 885-8882

ACCOUNT NO 8001041	DATE 09/25/97
-----------------------	------------------

Page 1

 * I N V O I C E * 1426 *

DEAN SIMPSON BOOTY
 15014 HWY 388WST
 MENTAWOOD, LA 70444

Fig 1 Effective On Your Policy #
 8050 09/01/97 00 000 000000

Description	Amount
PRE-PAID TAX (SAVING PLAN)	1 20.00
Service Balance	1 10.00
Unpaid Balance	1 20.00

PPB Paid 9-10-97
8/20/23
[Signature]

SPF

THANK YOU! WE APPRECIATE YOUR BUSINESS!

TANGIPAHOLA PARISH GRANTY

GRANTEE INSURANCE AND
MAINTENANCE FUND
200 N. 8TH ST.
ABILEE, LA 70511

2009

JULY 24 1997

DATE _____

FOR DEPOSIT TO SETTLEMENT & FUND INSURANCE AGENCIES \$ 50.00

fifty and no/100----- DOLLARS



NOT NEGOTIABLE

⑆002009⑆ ⑆06540847⑆ 001 008 ⑆⑆

TANGIPAHOLA PARISH GRANTY
GRANTEE INSURANCE AND
MAINTENANCE FUND

DEALS - FORM 1004 1/87

PAID TO VIRGINIE MARGARET C. STEVENS-----50.00

TANGIPAHOA PARISH GRAVITY

2009

SEWERAGE DISTRICT of
TANGIPAHOA PARISH
200 S. BAY ST.
METE, LA 70422

JULY 28 1997

PAID

PARISH OF 5 SCHILLING & REID INSURANCE AGENCY \$ 50.00

fifty and 00/100ths DOLLARS



David Schilling
Margaret A. Reid

⑆000009⑆ 00654084770 001 008 ⑆0000000000⑆



Schilling & Reid Insurance Agency Inc.

100 E. BAY
METE, Louisiana 70422
(504) 784-0001

ACCOUNT NO TANG-01	DATE 07/28/97	Page 1
-----------------------	------------------	--------

* INVOICE * 1004

TANGIPAHOA GRAVITY DRAINAGE BS
200 S BAY ST
METE, LA 70422

Policy # 13056921
EFF: 09/01/97 To 09/01/98

Est Western Surety Co.

to a relative for the policy

PAID BALANCE BY NEW POLICY

Description

NEW-BALANCE POLICY

Amount

0 10.00

Sub
Debit Balance 0 10.00
Credit Balance 0 10.00

John Reid
DR

Thank you - we appreciate your business.

GRAVITY DRAINAGE DISTRICT # 5
PARISH OF TANGIPAHOLA, LOUISIANA
DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

GRAVITY DRAINAGE DISTRICT # 5 OF TANGIPAHOLA PARISH, IS A BODY CORPORATE ESTABLISHED BY THE TANGIPAHOLA PARISH POLICE JURY (NOW PARISH COUNCIL) IN ACCORDANCE WITH LRS 38:1733. THE DRAINAGE DISTRICT IS GOVERNED BY A BOARD OF COMMISSIONERS CONSISTING OF FIVE MEMBERS WHO ARE APPOINTED BY THE PARISH COUNCIL AND WHO ARE AUTHORIZED TO CONSTRUCT, MAINTAIN AND IMPROVE THE SYSTEM OF GRAVITY DRAINAGE WITHIN THE SAID DISTRICT # 5.

IN CONFORMANCE WITH THE SGA, THE GRAVITY DRAINAGE DISTRICT IS COMPONENT UNIT OF THE PARISH COUNCIL. THE GOVERNING BODY OF THE PARISH, HOWEVER, THE ACCOMPANYING FINANCIAL STATEMENTS ARE NO PART OF THAT BODY AND REPRESENT ONLY THE FUNDS MAINTAINED BY DISTRICT 5 AND DO NOT PRESENT ANY INFORMATION ON THE PARISH COUNCIL AND ANY OF THE SERVICES PROVIDED BY THAT BODY.

A. THE ACCOUNT OF THE DRAINAGE DISTRICT ARE ORGANIZED ON THE BASIS OF FUNDS AND ACCOUNT GROUPS, EACH OF WHICH IS CONSIDERED A SEPARATE ACCOUNTING ENTITY. THE OPERATIONS OF EACH FUND ARE ACCOUNTED FOR WITH SEPARATE SETS OF SELF BALANCING ACCOUNTS THAT COMPRISES ITS ASSETS, LIABILITIES, FUND BALANCE, REVENUES AND EXPENDITURES. REVENUES ARE ACCOUNTED FOR IN THESE INDIVIDUAL FUNDS BASED UPON THE PURPOSE FOR WHICH THEY ARE TO BE SPENT AND THE MEANS BY WHICH SPENDING ACTIVITIES ARE CONTROLLED. THE FUNDS PRESENTED IN THE FINANCIAL STATEMENTS ARE DESCRIBED AS FOLLOWS:

GENERAL FUND (MAINTENANCE)

THE MAINTENANCE FUND IS THE GENERAL OPERATING FUND OF THE DRAINAGE DISTRICT; IT IS USED TO ACCOUNT FOR ALL FINANCIAL RESOURCES EXCEPT THOSE REQUIRED TO BE ACCOUNTED FOR IN OTHER FUNDS.

B. FIXED ASSETS AND LONG-TERM

THERE ARE NO LONG-TERM LIABILITIES.

THE FIXED ASSETS USED IN THE GOVERNMENTAL FUND TYPE OPERATIONS OF THE DISTRICT ARE ACCOUNTED FOR IN THE GENERAL FIXED ASSETS GROUP RATHER THAN IN THE GOVERNMENTAL FUNDS. NO DEPRECIATION HAS BEEN PROVIDED ON GENERAL FIXED ASSETS WHICH ARE VALUED AT HISTORICAL COST.

THE TWO ACCOUNT GROUPS ARE NOT FUNDS. THEY ARE CONCERNED ONLY WITH THE MEASUREMENTS OF FINANCIAL POSITION AND DO NOT INVOLVE MEASUREMENT OF RESULTS OF OPERATIONS.

C. BASIS OF ACCOUNTING: REVENUE TO WHEN REVENUES AND EXPENDITURES ARE RECOGNIZED AND REPORTED IN THE FINANCIAL.

GRAVITY DRAINAGE DISTRICT # 5
PAGE 2

STATEMENTS. BASIS OF ACCOUNTING RELATE TO THE TIMING OF THE MEASUREMENTS MADE, REGARDLESS OF THE MEASUREMENTS FOCUS APPLIED.

THE RECORDS OF THE DRAINAGE DISTRICT ARE MAINTAINED ON A CASH BASIS OF ACCOUNTING. HOWEVER, THE FUNDS ARE REPORTED IN THE ACCOMPANYING FINANCIAL STATEMENTS HAVE BEEN CONVERTED TO A MODIFIED ACCRUAL BASIS OF ACCOUNTING UTILIZING THE FOLLOWING PRACTICES:

REVENUES:

AD VALOREM TAXES AND THE RELATED STATE REVENUE SHARING (WHICH IS BASED ON POPULATION AND HOMESTEADS IN THE PARISH) THIS YEARS 5/8/5 ARE RECORDED IN THE YEAR THE TAXES ARE ASSESSED. AD VALOREM TAXES ARE ASSESSED ON A CALENDAR YEAR BASIS - BECOMING DUE NOV. 15 OF EACH YEAR AND BECOME DELINQUENT ON DECEMBER 31. TAXES ARE GENERALLY COLLECTED IN DECEMBER OF THE CURRENT YEAR AND JANUARY AND FEBRUARY OF THE ENSUING YEAR.

INTEREST INCOME ON INVESTMENTS IS RECORDED WHEN INVESTMENTS HAVE MATURED AND THE INCOME IS AVAILABLE. RARELY DO BANKS MAKE ERRORS, BUT SOMETIMES THE COMPUTER IS INSTRUCTED TO PAY MONTHLY AND IF THIS HAPPENS FASTER THAN WE-CO KNOWING, THE AMOUNT OF THAT CHECK IS RECORDED PROPERLY IN THE LEDGER, DEPOSITED TO THE PROPER ACCOUNT AND THE BANK IS REQUESTED TO PLEASE NOT DO IT THAT WAY AND TO HOLD INTEREST UNTIL MATURITY - THEN ISSUING ONE CHECK. WITH CHANGING OF EMPLOYEES IN THE BANK - THE CYCLE GOES ON AND THESE THINGS HAPPEN AGAIN.

BUDGETARY ACCOUNTING

THE DISTRICT ADOPTED A BUDGET REFLECTING ACTUAL CASH ON HAND (FISCAL AGENCY) AND TAX AVAILS ESTIMATED COLLECTIONS. MONTHLY FINANCIAL STATEMENTS GIVEN TO BOARD MEMBERS SHOW THE EXPENDITURES WEDGED AGAINST BUDGET AMOUNT THIS ENABLING AMENDMENT TO BUDGET IF NECESSARY.

E. INVESTMENTS

INVESTMENTS ARE STATED AT COST, WHICH APPROXIMATES MARKET. THESE INVESTMENTS ARE TIME DEPOSITS WHICH ARE FULLY SECURED THROUGH FEDERAL DEPOSIT INSURANCE.

F. VACATION AND SICK LEAVE

THE DRAINAGE DISTRICT HAS NO FORMAL POLICY FOR VACATION, AND HAS NO SICK LEAVE.

G. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

THE TOTAL COLUMNS ON THE STATEMENTS - OVERVIEW - ARE CAPTIONS

GRAVITY DRAINAGE DISTRICT # 5
PAGE 3

MEMORANDUM ONLY TO INDICATE THAT THEY ARE PRESENTED ONLY TO FACILITATE FINANCIAL ANALYSIS. DATA IN THESE COLUMNS DO NOT PRESENT FINANCIAL POSITION OF OPERATIONS IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. NEITHER IS SUCH DATA COMPARABLE TO A CONSOLIDATION.

3. PENSION PLAN

THE DRAINAGE DISTRICT IS NOT A MEMBER OF ANY PENSION PLAN.

4. THERE IS NO LITIGATION PENDING AGAINST THE DRAINAGE DISTRICT.

5. THE DRAINAGE DISTRICT CARRIES POLICY # 11807 RENEWED 12/12/97-12/12/98 LIABILITY.

DAWN BOUTE
TREASURER'S BOND NO. 68841618 08/25/97 - 08/25/98

MARGARET STEVENS
PART TIME BOOKKEEPER BOND NO. 13006901

6. THERE IS NO MONEY IN CAPITAL IMPROVEMENT FUND (CONSTRUCTION). \$ 6.10 WAS TRANSFERRED TO MAINTENANCE ACCOUNT (GENERAL FUND) IN THE EARLY PART OF JANUARY 1997.

GRAVITY DRAINAGE DISTRICT NO. 5

PARISH OF TANGIPAHOLA

13014 HWY. 39 EAST
KENTWOOD, LOUISIANA 70444

(504) 228-1909

DAVID SELLERS
PRESIDENT

DAVE SCOTT
SECRETARY-TREASURER

February 28, 1998

MR. CLIFTON SPEED
ASST. DISTRICT ATTORNEY
P.O. BOX 787
GREENBURG, LA. 70441

RE: LETTER OF NON-LITIGATION

DEAR MR. SPEED:

IT IS ASSET REPORT TIME AGAIN FOR THE LEGISLATIVE AUDITOR. I AM IN NEED OF A NON-LITIGATION FOR DISTRICT NO. 5.

I KNOW OF NO PENDING LITIGATION IN THIS DISTRICT.

THE TIME IS PRETTY TIGHT FOR THESE REPORTS TO BE IN, THEREFORE I WOULD APPRECIATE YOUR REPLY AS SOON AS POSSIBLE.

THANKING YOU IN ADVANCE.

SINCERELY,



DAVE SCOTT
SECRETARY-TREASURER

DAVID SELLERS, President
812 Avenue G
Kentwood, LA 70444
(504) 228-4444

FRANK WILLIAMS, Vice President
628 Avenue J
Kentwood, LA 70444
(504) 228-8018

DAVE SCOTT
P.O. Box 828
Kentwood, LA 70444
(504) 228-8728

BOB HINES
7042 HINES RD.
KENTWOOD, LA. 70444
(504) 228-0336

RICHARD WESCOTT
308 S. 11th St.
Kentwood, LA 70444
(504) 228-8788



Scott M. Perrilloux
District Attorney
21st Judicial District

Parishes: St. Helena and Tangipahoa Parishes

P. O. Drawer 787
Greensboro, LA 70441
Ph. & Fax: (504) 221-6199

March 11, 1998

Mr. David Sellers - President
Gravity Drainage District No. 5
Parish of Tangipahoa
15314 Highway 38 East
Kontwood, Louisiana 70444

Re: Gravity Drainage District
No. 5 of Tangipahoa Parish

Dear Mr. Sellers:

Our office acts as general legal counsel to the various subdivisions of local government located within the Twenty-First Judicial District of Louisiana in accordance with the mandates of Louisiana Law. Accordingly, our office is general legal counsel to the Gravity Drainage District No. 5 of Tangipahoa Parish.

As of this date, our office is not aware of any lawsuits filed against the Gravity Drainage District No. 5 of Tangipahoa Parish nor are there any claims asserted against the said Drainage District which have been brought to our attention.

There have been no lawsuits nor complaints filed against the Gravity Drainage District No. 5 of Tangipahoa Parish nor have there been any adjudicated judgments against the said Drainage District under the provisions of the United States Civil Rights Act of 1964.

This will confirm that in the course of providing legal services for the Gravity Drainage District No. 5 of Tangipahoa Parish regarding a matter recognized to involve an unasserted claim, that I may form a professional conclusion as to the need to disclose such a possible claim or assessment. Whenever I have formed such a conclusion, the Gravity Drainage District No. 5 of Tangipahoa Parish, as a matter of professional responsibility to it, will be advised and consulted with concerning the question of such disclosure and the applicable requirements of the Statement of Financial Accounting Standards Number Five (5) will be followed.

The Office of the District Attorney for the Twenty-First Judicial District of Louisiana provides its legal representation to the Gravity Drainage District No. 5 of Tangipahoa Parish at no charge. Therefore, there are no amounts due our office by the Gravity Drainage District No. 5 of Tangipahoa Parish.

If you have any further questions, please don't hesitate to call me.

With best personal regards, I remain

Yours very truly,
Scott M. Ferrilleau
District Attorney



Clinton T. Speed
Assistant District Attorney

CTS/kpf

cc: Ms. Dawn Hoody
Secretary/Treasurer
Gravity Drainage District No. 3
Parish of Tangipahoa
15314 Highway 38 East
Kentwood, Louisiana 70444



Schilling & Reid Insurance Agency Inc.

127 E. Oak
MARTIN LUTHER KING BLVD
NEW ORLEANS

ACCOUNT NO.	DATE
TANG-03	01/12/07

I N V O I C E # 1758

TANGDP404 SEWER/DRAINAGE WS
35318 HWY 30 EAST
RENTWOOD, LA 70444

Policy #: 14187
EFF: 02/12/07 To 12/31/08

Co: SPHERA DRWG INS. COMPANY

PL #	Effective Date	From Policy #	Description	Amount
1148	11/01/07	0811481487	CONDICION. SEWER LIABILITY	\$ 750.00
1148	11/01/07	0811481487	Credit from PL # 880	\$ -750.00
			Balance Inv	\$ 0.00
1145	11/01/07	0811481487	PLUG FEES/SA	\$ 126.75
1145	11/01/07	0811481487	Credit from PL # 880	\$ -126.75
			Balance Inv	\$ 0.00
			Unpaid Balance	\$ 0.00
			Amount Balance	\$ 0.00

THANK YOU! WE APPRECIATE YOUR BUSINESS!



Schilling & Reed Insurance Agency Inc.

401 Old
Spartanburg, S.C.
803-535-1817

Form 01 09/11/12/97
POL 1001-subad
TRAC LEAD
EFF: 12/12/96 EXP: 12/12/97

*paid 1/20/97
1/12/97*

TRANSFERRON GROWLTY CHALLENGE BS
MARGARET STEVENS
208 S MAY ST
MILLS, LA. 70422

Inc.

MARGARET

RE: RENEWAL QUOTE

YOUR ORIGINAL LIABILITY POLICY WILL EXPIRE AT 12:01 A.M. ON DECEMBER 12, 1997. THE RENEWAL PREMIUM WILL BE THE SAME AS LAST YEAR \$896.75. PLEASE LET US KNOW BEFORE THE DATE AND TIME OF EXPIRATION IF YOU WANT TO RENEW THIS COVERAGE.

WE APPRECIATE YOUR BUSINESS AND HOPE TO CONTINUE TO SERVE YOU.

Shirley A. Adams
SHIRLEY ADAMS

Shirley Adams
Shirley Adams