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CADWELL PARISH DISTRICT NO. 1 OF BRUNSWICK PARISH  
BRUNSWICK PARISH POLICE 1937  
Alexandria, Louisiana

Financial Statements  
With Independent Auditor's Reports  
As of December 31, 1937, and for the Year Then Ended  
With Supplemental Information Schedules

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 1/2 1938

Francis W. Wray  
Legislative Auditor

**UNANITY DRAINAGE DISTRICT NO. 1 OF BERTRAND PARISH  
 BAYOU DE LA PRAIRIE POLICE JURY  
 Alexandria, Louisiana**

**Financial Statements  
 With Independent Auditor's Reports  
 As of December 31, 1999, and for the Year Then Ended  
 With Supplemental Information Schedules**

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**INDEPENDENT AUDITOR'S REPORT**

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

I have audited the accompanying financial statements of Gravity Drainage District No. 1 of Rapides Parish, a component unit of the Rapides Parish Police Jury, as of December 31, 1997, and for the year then, 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 Gravity Drainage District No. 1 of Rapides Parish as of December 31, 1997, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 1, 1998, on my consideration of the internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.

EMERGENCY PARISH DISTRICT NO. 1 OF RAPIDES PARISH  
RAPIDES PARISH POLICE JURY  
Alexandria, Louisiana  
Audit Report, December 31, 2007

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.

*Berby M. May*

Berby M. May  
Alexandria, Louisiana  
May 1, 2008

CRAWFORD DRAINAGE DISTRICT NO. 1 OF WARDEN PARISH  
 WARDEN PARISH POLICE JURY  
 WARDENBURG, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1997

	GOVERNMENTAL FUND TYPE - GENERAL FUND
<b>ASSETS</b>	
Cash and cash equivalents	\$100,000
Receivables:	
Ad valorem taxes	140,000
State revenue sharing	6,000
<b>TOTAL ASSETS</b>	<b><u>\$246,000</u></b>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities - amounts payable	10,000
Fund Equity - fund balances -	
Unreserved - undesignated	236,000
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$246,000</u></b>

The accompanying notes are an integral part of this statement.

GRADUATE BRAINWASH DISTRICT NO. 1 OF RAPIDS PARISH  
 RAPIDS PARISH POLICE JURY  
 Gretnville, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 for the Year Ended December 31, 2021

<b>REVENUES</b>	
Ad valorem taxes	\$179,480
Intergovernmental revenues - state revenue sharing	8,153
Interest earnings	88,174
Miscellaneous	1,000
Total revenues	<u>376,807</u>
<b>EXPENDITURES</b>	
Current:	
Public works - drainage	
Personal services:	
Contractual	2,400
Compensation paid board members	3,213
Printing services	
Advertising	150
Printing fees	50
Repairs and maintenance	144,448
Insurance	2,000
Materials and supplies	100
Contribution to parishes funds	3,622
Total expenditures	<u>156,983</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>219,824</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>908,148</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b><u>1,127,972</u></b>

The accompanying notes are an integral part of this statement.

CLAYTON DRAINAGE DISTRICT NO. 1 OF WARDEN PARISH  
 WARDEN PARISH POLICE AREA  
 WARDEN, LEICESTER  
 GOVERNMENT YEAR - FINANCIAL YEAR

Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (Base-Budget Review) and Actual  
 for the Year Ended December 31, 1997

	BUDGET	ACTUAL/FINAL	AMOUNT ON BUDGET BASED	BUDGET	VARIANCE (EXCESS/ DEFICIENCY)
<b>REVENUES</b>					
Ad Valorem taxes					
Intergovernmental revenues - state	5079,642	511,237	1149,264	5079,600	139,264
Taxes - state revenue sharing	5,263	86	5,208	56,800	(114)
Interest earnings	49,274		49,179	59,200	10,179
Miscellaneous	1,105		1,887	1,000	1,000
Total revenues	<u>5079,642</u>	<u>511,237</u>	<u>1149,264</u>	<u>5079,600</u>	<u>139,264</u>
<b>EXPENDITURES</b>					
WATER					
Public works - drainage					
Personal services					
Employees	2,400		2,400	2,400	
Commodities and fixed assets	1,210		1,210	1,400	190
Operating services					
Advertising fees	54		54	100	46
Advertising	251		151	100	49
Supplies and subscriptions				200	200
Paperwork, file combinations and expenses	186,440		186,440	505,000	448,560
Travel	2,784		2,784	2,800	(16)
Medical and supplies	100		100	150	50
Travel and other charges					
Travel				1,000	1,000
Contributions to pension funds	6,323	(174)	6,800	2,550	(1,174)
Contingencies				85,000	85,000
Total expenditures	<u>186,242</u>	<u>(174)</u>	<u>186,242</u>	<u>795,200</u>	<u>(608,958)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>41,400</u>	<u>685,411</u>	<u>963,022</u>	<u>(287,600)</u>	<u>685,411</u>
<b>BEGINNING BALANCE OF FUND OF YEAR</b>	<u>581,244</u>	<u>104,261</u>	<u>186,150</u>	<u>286,755</u>	
<b>END BALANCE OF FUND OF YEAR</b>	<u>622,644</u>	<u>789,672</u>	<u>105,172</u>	<u>673,355</u>	<u>106,600</u>

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, 2007, and for the Year Then Ended

**INTRODUCTION**

Gravity Drainage District No. 1 of Rapides Parish was created under the authority of Louisiana Revised Statutes 30:1751-1802 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.

**1. 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. 14 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.



**GRAVITY DRAINAGE DISTRICT NO. 1 OF HARIBUS PARISH**  
**HAPODCO: HARIBUS 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 Haribus 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 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 segregating 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 raised 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.

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

**B. 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 receivable to accrue (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 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 rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:2894 requires that the tax roll be filed on or before November 15 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 receivable to accrue.

**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.

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

**E. BUDGET PRIORITIES**

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 accrual-basis 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. LEVIED TAXES**

The district is authorized to levy the following property tax:

	Authorized	Levied	Expiration
	<u>Millage</u>	<u>Millage</u>	<u>Date</u>
Maintenance	1.80	1.81	1980

The difference between authorized and levied millages is the result of reassessment of the taxable property required by Article V, Section 26 of the Louisiana Constitution of 1974.

**H. CASH AND EQUIVALENTS**

As December 31, 1980, the district has cash and cash equivalents (book balances) as follows:

Interest-bearing demand deposits	126,109
Time deposits	<u>160,084</u>
Total	<u>286,193</u>

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

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. Cash and cash equivalents (bank balances) totaling \$181,410 at December 31, 1997, are secured by approximately \$400,000 of federal deposit insurance (GASB Category II) and \$300,417 of pledged securities held by a custodial bank in the name of the fiscal agent bank (GASB Category III).

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 190.183(b); however, Louisiana Revised Statute 28:1278 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the district that the fiscal agent bank has failed to pay deposited funds upon demand.

**B. RISK MANAGEMENT**

The District is exposed to various risks related to theft, 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.

**SEVENTH WARDING DISTRICT NO. 1 OF RAPIDES PARISH**  
**RAPIDES PARISH POLICE JURY**  
Alexandria, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 1987

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1878 Session of the Louisiana Legislature. In accordance with Louisiana Revised Statute 28:1799, each board member receives per diem of up to \$48 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 \$36 for each day of attendance at board meetings, not to exceed 24 days each year.

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

**Schedule of Compensation Paid Board Members  
for the Year Ended December 31, 1967**

<u>Board Member</u>	<u>Number</u>	<u>Amount</u>
John Braden	24	\$720
Nathan Chaney	37	608
Harold Higgins	24	720
Max Johnson *	1	30
Bob Kelly	38	608
Wilburn Smith	23	690
Totals		<u>\$3,216</u>

\* - Mr. Max Johnson replaced Mr. Bob Kelly during the year ended December 31, 1967

**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 Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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

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

I have audited the financial statements of the Gravity Drainage District No. 1 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 May 1, 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 those 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 in relation 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.



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

*Prose Audit Findings*

The audit for the year ended December 31, 1998, 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 Gravity Drainage District No. 1 of Rapides Parish. However, this report is a matter of public record and its distribution is not limited.

*M. W. May*

Merble W. May  
Alexandria, Louisiana  
May 3, 1999