

BOYON FLAGSHIP GRANTY DRAINAGE DISTRICT NO. TWELVE
DE ST. LANDS PARISH
LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

NOTE 5 - LIABILITIES (Continued)

Pursuant to Article XII, Section 1505 of the Louisiana Constitution of 1974, the District is not required to pay the judgments unless appropriations have been made for the judgments. As of December 31, 1997, the District had not appropriated funds for the payment of these judgments.

NOTE 6 - PER DIEM

Compensation paid to board members is summarized below:

	<u>1997</u>	
	<u>Per Diem</u>	<u>Mileage</u>
William J. Henderson	\$700	\$74
Hennick Corneille	700	68
LeRoy E. Richard	700	70
Perry Smith, Jr.	540	54
Walter Champagne	<u>210</u>	<u>200</u>
	<u>\$2,610</u>	<u>\$486</u>

NOTE 7 - The Boyon Flagship Granty Drainage District No. Twelve did not receive any Federal assistance in 1997.

BAYOU PLASTERINE SEWERAGE DISTRICT NO. TWELVE
OF ST. LOUIS PARISH
OFFICERS' REPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

NOTE 2 - CASH

As December 31, 1997, the bank balance of cash in the SWP checking account was fully secured by Federal Deposit Insurance.

NOTE 3 - AD VALOREM TAXES

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

The millage assessed by the District for 1997 was 15.26 mills.

The District was required to remit \$,000 in 1997 of the total ad valorem taxes per the tax sold to the pension fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the pension fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of pension fund distributions. A breakdown of tax receivable is as follows:

	<u>Total Per Tax Roll</u>	<u>Pension Fund</u>	<u>Collections</u>	<u>Tax Receivable</u>
		<u>Repayments</u>	<u>- In 1997</u>	
1997	\$43,802	\$5,227	\$11,600	\$26,975

An allowance for uncollectible property taxes has been set up as December 31, 1997 because experience shows that the Drainage District has not been collecting all of the property tax.

NOTE 4 - FUND BALANCE

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

NOTE 5 - LITIGATION

There are judgments against the District totaling \$26,108 plus interest. The details of the judgments are as follows:

- A. A judgment was filed May 8, 1994 for \$5,338 plus court costs and legal interest accumulated from August 18, 1989.
- B. Another judgment was filed December 13, 1989 for \$20,840 plus 17% interest accumulated from December 1, 1989.

BAYOU PLACEMINE GRADUITY BRIDGES DISTRICT NO. TWELVE
 OF ST. LOUIS PARISH
 BOULDER, LOUISIANA
 REPORT TO THE FINANCIAL MEMBERS
 FOR THE YEAR ENDING DECEMBER 31, 1981

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. REVENUE AND EXPENDITURE ACCOUNTING

The Bayou Placemine Graduity Bridges District No. Twelve adopts a cash basis budget in December of each year and at the same time amends the prior year's budget if necessary. Appropriations lapse at year-end.

Revenues, expenditures and fund balances as shown on page 3 are reconciled with the accounts shown on page 4 as follows:

Revenues - page 3	\$41,342
Add: Prior year property tax	51,486
Prior year state revenue sharing	3,021
Prior year cash on hand	2,480
Less: Current year property tax	(78,458)
Current year state revenue sharing	(12,335)
Revenues - page 4	<u>52,141</u>
Expenditures - page 3	\$73,848
Add: Prior year payables	93
Less: Current year payables	(1,683)
Expenditures - page 4	<u>72,258</u>
Fund Balance - page 3	\$86,128
Add: Current year payables	93
Less: Current year receivables	(128,321)
Fund Balance - page 4	<u>57,900</u>

5. ENCUMBRANCES

The District does not employ the encumbrance system of accounting.

6. PENSION PLAN, VACATION, AND SICK LEAVE

The District does not have a pension plan or a vacation and sick leave policy. The board members and employees participate in the Social Security Retirement System.

7. TOTAL COLUMN ON COMBINED STATEMENTS

Total column on combined statements are captioned "Memorandum Only" to indicate that they are presented only as facilitative financial analysis. Data in these columns do not present directional position, results of operations, or changes in financial position. In accordance with generally accepted accounting principles.

BOARD OF EDUCATION, DISTRICT OF COLUMBIA
OF THE DISTRICT OF COLUMBIA
OFFICE OF THE COMPTROLLER
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BAIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial 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 utilized by the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Louisiana are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchases of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund-type inventories are recorded as expenditures when purchased and items on hand at year-end, if any, are not recorded as assets. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

E. STATEMENTS IN CASH

Investments are stated at cost or amortized cost, which approximates market.

Louisiana statutes authorize the District to invest its United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investments.

F. FIXED ASSETS AND LONG-TERM LIABILITIES

The District does not have fixed assets as of December 31, 1997. The District does not capitalize infrastructure assets, if any.

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-term Debt Account Group, not in the governmental funds.

BOONE BRASSAUGE DRAINAGE DISTRICT NO. TWELVE
OF ST. LANDRY PARISH
DEVELOPERS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. REPORTING ENTITY (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Police Jury appoints a voting majority of the District's governing body and the Police Jury has the ability to impose its will on the District, the District was determined to be a component unit of the St. Landry Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

9. FUND ACCOUNTING

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The fund of the District is classified as a governmental fund. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies. The fund presented in the financial statements is described as follows:

General Fund

The General Fund is the general operating fund of the Boone Brassauge Drainage District No. Twelve of St. Landry Parish. It is used to account for all financial resources.

BAYOU FLAGMINE GRASSY DRAINAGE DISTRICT NO. TWELVE
OF ST. LANDRY PARISH
LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The entity being reported on is the Bayou Flagmine Grassy Drainage District No. Twelve of St. Landry Parish, which is a component unit of the St. Landry Parish Police Jury. The District was created by the St. Landry Parish Police Jury as authorized by Louisiana Revised Statute 38:1751. The District is governed by a Board of Commissioners, which consists of five commissioners appointed by the St. Landry Parish Police Jury.

The Grassy Drainage District 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.

A. BASIS OF PRESENTATIONS

The accounting and reporting practices of Bayou Flagmine Grassy Drainage District No. Twelve of St. Landry Parish conform to generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the designated 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 St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 34 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
2. The ability of the police jury to impose its will on that organization and/or
3. The potential for the organization to provide a net financial benefit or impose specific financial burdens on the police jury.

BAYLÉ PLASTERING CRAFTY HOUSING DISTRICT NO. TWENTY
 OF ST. LOUIS, MISSOURI
 DEPARTMENT OF PUBLIC WORKS
 STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE,
 BUDGET CLASS BAYLÉ AND ACTING,
 FOR THE YEAR ENDING DECEMBER 31, 1937

	COMPARISON FUND TYPE		
	GENERAL FUND		SPECIAL REVENUE ACCOUNTS
	BUDGET	ACTUAL	
REVENUES			
Taxes			
Property taxes	\$28,580	\$28,913	97.1
Intergovernmental			
State revenue sharing	5,780	5,718	98.9
Miscellaneous			
Interest	435	458	105.2
Total revenues	34,795	35,089	100.8
EXPENDITURES			
Current operating			
Commissioners' per diem and expenses	4,150	5,978	144.3
Printing costs	14,000	13,656	97.5
Secretarial fees	4,800	4,800	100.0
Workmen's compensation insurance	400	380	95.0
Engineering assistance	500	500	100.0
Payroll taxes	300	280	93.3
Materials and supplies	200	200	100.0
Labor	200	200	100.0
Warehouse rent	100	100	100.0
Total expenditures	26,250	23,888	91.0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,545	11,201	131.1
FUND BALANCE, beginning of year	12,320	13,367	108.5
FUND BALANCE, end of year	20,865	24,568	117.8

See accompanying notes and accountant's report.

STATE PLASTERING BRASSIERY DRAINAGE DISTRICT NO. THREE
OF THE PARISH OF ORLEANS
STATE OF LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1967

	GOVERNMENTAL	
	FUND TYPE	
	FISCAL YEAR	
		Majoration
		On Or
	1967	1967
REVENUES		
Taxes		
Property taxes	\$18,867	\$39,874
Intergovernmental		
State revenue sharing	4,317	4,317
Miscellaneous		
Interest	658	915
Other		11
<u>Total revenues</u>	<u>24,852</u>	<u>49,127</u>
EXPENDITURES		
Current operating	3,878	4,376
Commissioners' per diem and expenses	13,858	16,865
Printing, mail	4,400	4,400
Secretarial fees	364	484
Workmen's compensation insurance	580	580
Engineering assistance	362	515
Payroll taxes	385	1,017
Materials and supplies		1,411
Labor		941
Travel allowance		15
Warehouse rent	108	15
<u>Total expenditures</u>	<u>25,865</u>	<u>38,709</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,987	10,418
FUND BALANCE, beginning of year	68,832	68,591
FUND BALANCE, end of year	77,819	79,009

See accompanying notes and accountant's report.

WAGO FLACKMIRE BRIDGE DRAINAGE DISTRICT NO. THREE
OF ST. LAWRENCE PARISH
OFFICIAL ACCOUNTS
COMBINED BALANCE SHEET
DECEMBER 31, 1991

	GOVERNMENTAL	GENERAL	TOTALS	
	FUND TYPE	LONG-TERM	PROGRAMS ONLY	TOTAL
	GENERAL FUND	BOND	1992	1991
ASSETS				
Cash in checking - St. Landry				
Borrowed	\$25,834		\$25,834	\$25,834
Certificates of deposit - St.				
Landry Borrowed	28,000		28,000	28,000
of various banks receivable	28,893		28,893	48,425
Lease allowances for				
uncollectibles	(3,425)		(3,425)	(3,425)
State revenue sharing receivable	2,935		2,935	2,935
Amount to be provided for retirement				
of long-term debt	-----	\$62,308	\$62,308	\$62,308
Total assets	\$53,242	\$62,308	\$115,550	\$115,550
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Social security tax withheld	\$56		\$56	\$56
Medicare tax withheld	13		13	13
Accrued payroll taxes payable	49		49	49
Due to other drainage district	-----	\$62,308	\$62,308	\$62,308
Total liabilities	\$128	\$62,308	\$62,436	\$62,436
FUND EQUITY				
Fund balance				
Reserved for dredging	\$ 000		\$ 000	
Reserved for spraying	25,000		25,000	
Unreserved and undesignated	\$8,122	-----	\$8,122	\$8,122
Total fund equity	\$33,122	-----	\$8,122	\$33,122
Total liabilities and				
fund equity	\$66,350	\$62,308	\$128,658	\$115,550

See accompanying notes and ACCOUNTS RECEIVABLE REPORT.

John Newton Jones, CPA
And LeBlanc, Jr., CPA
Russell J. Baily, CPA
George LeBlanc, CPA
Clayton S. Fontaine, CPA
James G. Mathison, Jr., CPA
G. Kenneth Perry, CPA
Steven J. Carr, CPA



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

John S. Dowling, CPA
1988-1989

Harold Pope, CPA
Partner

ACCOUNTANT'S COMPILATION REPORT

To the Board of Commissioners of
Bayou Plaquemine Gravitic Drainage
District No. Twelve
Opelousas, Louisiana

We have compiled the accompanying financial statements of the Bayou Plaquemine Gravitic Drainage District No. Twelve, a component unit of the St. Landry Parish Police Jury, as of December 31, 1990, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion in any other form of assurance on them.

We are not independent with respect to Bayou Plaquemine Gravitic Drainage District No. Twelve.

John S. Dowling & Company

Opelousas, Louisiana
February 12, 1990

BAYOU FLAQUEMINE GRAVITY DRAINAGE DISTRICT NO. 12
OF ST. LAFAYETTE PARISH,
LOUISIANA, 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 24:515(1)(B)(iv).

AFIDAVIT

Personally came and appeared before the undersigned authority, Hilman Boudreau, who duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Bayou Flaquemine Gravity Drainage District #12, as of December 31, 19 92, 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, Hilman Boudreau, who duly sworn, deposes and says that the Bayou Flaquemine Gravity Drainage District #12 received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 19 92, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.


Hilman Boudreau
Signature

Sworn to and subscribed before me, this 19th day of October, 19 92.


Joseph S. Givray
NOTARY PUBLIC

Officer Hilman Boudreau

Address 620 Sandpaper Lane

Cochitons, LA 70320

Telephone No. (504) 948-1876

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BAYOU LAKECHARME GRASSY BRANCH DISTRICT
NO. TWELVE OF ST. LAUREN PARISH
LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 1960

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 NOV 6 4 1961