

\_\_\_\_\_ PARISH \_\_\_\_\_ DISTRICT

\_\_\_\_\_ PARISH POLICE JURY

\_\_\_\_\_, Louisiana

Notes to the Financial Statements (Continued)

assets, and the servicing of general long-term debt. (Governmental funds of the district include (include those funds included in the accompanying statements):

1. **General Fund**—the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Debt Service Fund**—accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
3. **Capital Projects Fund**—accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

#### D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

##### Revenues

(This space should be used to describe when various revenues are reported. Specifically, ad valorem taxes, grants, and any other material revenues should be described.)

##### Expenditures

(This space should be used to describe when various expenditures are reported. Specifically, salaries, major expenditures, and principal and interest on long-term debt should be described.)

Louisiana PARISH 7 DISTRICT  
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 24:513(a)(3)(C).

AFFIDAVIT

Personally came and appeared before the undersigned authority George Mark Powell (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Louisiana Parish 7 District as of 12-31 1988 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 George Mark Powell (name), who, duly sworn, deposes and says that the Louisiana Parish 7 District received \$50,000 or less in revenues and other monies for the fiscal year ending 12-31, 1988 and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

George Mark Powell  
Signature

Sworn to and subscribed before me, this 22 day of April, 1989

J. B. Powell  
LEGISLATIVE AUDITOR

Official Address George Mark Powell PO  
PO Box 280  
Louisiana, La. 70003  
Telephone No. 504-638-6667

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

Dec. 31, 1956  
(Date)

Office of Legislative Auditor  
Attention: Ms. Dorothy Milner  
1500 North Third  
Post Office Box 94907  
Baton Rouge, Louisiana 70804-9207

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for Parish of Iberville District as of and for the fiscal year ended December 31, 1956. The report includes all funds under the control and oversight of the district (if any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (if any exceptions, or specify the cost basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

Jeanie D. Markin  
Auditor  
sic. Markin

Enclosure

Winnfield PARISH 7 DISTRICT  
Winnfield PARISH POLICE DEPT  
 Winnfield, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, Dec 31, 2006

|  | DEBT  |           | ACCOUNTS RECEIVABLE |           | TOTAL |
|--|-------|-----------|---------------------|-----------|-------|
|  | FUNDS |           | GENERAL             | GENERAL   |       |
|  | ASSET | LIABILITY | ASSET               | LIABILITY |       |
| <b>ASSETS AND OTHER DEBITS</b>                             |       |           |                     |           |       |
| <b>Assets</b>  |       |           |                     |           |       |
| Cash and cash equivalents                                  |       |           | 1000000             | 2         | 2     |
| Investments  |       |           |                     |           |       |
| Receivables  |       |           | 200000              |           |       |
| Other assets   |       |           | 200000              |           |       |
| Land, buildings, and equipment                             |       |           |                     |           |       |
| Other Assets   |       |           |                     |           |       |
| Accounts payable (to be service fund)                      |       |           |                     |           |       |
| Accounts to be provided for (advance)                      |       |           |                     |           |       |
| or general long-term obligations                           |       |           |                     |           |       |
| <b>TOTAL ASSETS AND OTHER DEBITS</b>                       |       |           | 1400000             | 2         | 2     |
| <b>LIABILITIES, FUND BALANCES, AND OTHER CREDITS</b>       |       |           |                     |           |       |
| <b>Liabilities</b>   |       |           |                     |           |       |
| Cash received  |       |           | 200000              | 2         | 2     |
| Accounts payable   |       |           |                     |           |       |
| Payroll liabilities, and withholdings payable              |       |           |                     |           |       |
| Salaries and wages payable                                 |       |           |                     |           |       |
| Memberships and interest payable                           |       |           |                     |           |       |
| Bonds payable  |       |           |                     |           |       |
| Other liabilities  |       |           |                     |           |       |
| Interfund  |       |           |                     |           |       |
| <b>Equity and Other Credits</b>                            |       |           |                     |           |       |
| Investment in general fund assets                          |       |           |                     |           |       |
| Fund balances  |       |           |                     |           |       |
| Reserved for debt service                                  |       |           |                     |           |       |
| Reserved for   |       |           |                     |           |       |
| Unreserved   |       |           |                     |           |       |
| Unreserved - encumbrances                                  |       |           |                     |           |       |
| Total Equity and Other Credits                             |       |           |                     |           |       |
| <b>TOTAL LIABILITIES, FUND BALANCES, AND OTHER CREDITS</b> |       |           | 1400000             | 2         | 2     |

The accompanying notes are an integral part of this statement.

Louisiana PARISH DISTRICT  
PARISH POLICE JURY  
Louisiana, Louisiana  
 GOVERNMENTAL FUNDS

Statement B

Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended 12-31-1984

|   | GENERAL<br>FUND     | DEBT<br>SERVICE<br>FUND | TOTAL<br>(MEMORANDUM<br>ONLY) |
|---|---------------------|-------------------------|-------------------------------|
| <b>REVENUES</b>   |                     |                         |                               |
| All others taxes  | \$                  | \$                      | \$                            |
| Intergovernmental revenues:   |                     |                         |                               |
| Funds police jury grants  |                     |                         |                               |
| Federal grants  |                     |                         |                               |
| State revenue sharing (net)   |                     |                         |                               |
| Other   |                     |                         |                               |
| Interest earnings   |                     |                         |                               |
| Other revenues  |                     |                         |                               |
| <u>2,682,000.00</u>   |                     |                         |                               |
| Total revenues  | <u>2,682,000.00</u> |                         | <u>2,682,000.00</u>           |
| <b>EXPENDITURES</b>   |                     |                         |                               |
| Salaries and related benefits   |                     |                         |                               |
| Compensation paid board members   |                     |                         |                               |
| Legal and accounting  |                     |                         |                               |
| Insurance   |                     |                         |                               |
| Office supplies   |                     |                         |                               |
| Repairs and maintenance   |                     |                         |                               |
| Utilities   |                     |                         |                               |
| Capital outlay  |                     |                         |                               |
| Debt service  |                     |                         |                               |
| Other   |                     |                         |                               |
| Total expenditures  | <u>2,682,000.00</u> |                         | <u>2,682,000.00</u>           |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b>                                  |                     |                         |                               |
| <b>OTHER FINANCING SOURCES (uses)</b>   |                     |                         |                               |
| Total other financing sources (uses)  |                     |                         |                               |
| <b>EXCESS (Deficiency) OF REVENUES AND OTHER<br/>SOURCES OVER EXPENDITURES AND OTHER USES</b> |                     |                         |                               |
| <b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>   | <u>52,500.00</u>    |                         | <u>52,500.00</u>              |
| <b>FUND BALANCES (Deficit) AT END OF YEAR</b>   | <u>52,500.00</u>    |                         | <u>52,500.00</u>              |

The accompanying notes are an integral part of this statement.

*Madison Parish* PARISH DISTRICT *7*  
*Madison Parish Police Jury* PARISH POLICE JURY  
*Madison Parish, Louisiana*  
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,  
 and Changes in Fund Balance - Budget  
 (GAAP/Non-GAAP Basis) and Actual  
 For the Year Ended *12/31/21* *21* *20*

|   | BUDGET   | ACTUAL         | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|---|----------|----------------|--|
| REVENUES  |          |                |  |
|   | <u>0</u> | <u>0</u>       | <u>0</u>                               |
|   |          |                |  |
|   |          |                |  |
|   |          |                |  |
|   |          |                |  |
|   |          |                |  |
|   |          |                |  |
| Total revenues  |          | <u>2100000</u> |  |
| EXPENDITURES  |          |                |  |
|   |          |                |  |
|   |          |                |  |
|   |          |                |  |
|   |          |                |  |
|   |          |                |  |
|   |          |                |  |
|   |          |                |  |
| Total expenditures  |          | <u>5755314</u> |  |
| EXCESS (Deficiency) of REVENUES<br>OVER EXPENDITURES                                  |          |                |  |
| OTHER FINANCING SOURCES (Uses)  |          |                |  |
|   |          |                |  |
| Total other financing sources (uses)  |          |                |  |
| EXCESS (deficiency) of REVENUES AND OTHER<br>SOURCES OVER EXPENDITURES AND OTHER USES |          |                |  |
| FUND BALANCE (plus) AT BEGINNING OF YEAR  |          | <u>625757</u>  |  |
| FUND BALANCE (plus) AT END OF YEAR  | <u>0</u> | <u>1700000</u> |  |

The accompanying notes are an integral part of this statement.

*Louisiana* PARISH 7 DISTRICT  
*Louisiana* PARISH POLICE JURY  
*Louisiana* Louisiana

Notes to the Financial Statements  
As of and for the Year Ended 12/31, 1988

## INTRODUCTION

Include specific information about the district, such as:

1. How the district was created, including existing references to the specific Louisiana Revised Statutes, if applicable.
2. The purpose of the district.
3. Number of board members, how appointed, and whether they are compensated.
4. Geographic location and size of the district.
5. The population of the district or the number of people served.
6. Number of employees or an explanation if there are no employees.
7. Quantitative information about the district's operations (number of and type of facilities maintained, approximate number of miles of roads maintained for drainage, etc.)

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Louisiana Parish 7 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 this parish, for reporting purposes, the Louisiana Parish Police Jury is the financial reporting entity for Louisiana 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 an exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the *Winn-Dixie* Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASBS has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury identifies the specific criteria listed previously that make the district a component unit of the jury, the district was determined to be a component unit of the *Winn-Dixie* 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.

### C. FUND ACCOUNTING

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

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

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of taxes or legally restricted monies, the operation or maintenance of general fund



*Livingston* PARISH 7 DISTRICT  
*Livingston* PARISH POLICE JURY  
*Livingston*, Louisiana

General Purpose Financial Statements  
 As of and for the Year Ended Dec. 31, 1988  
 With Supplemental Information Schedule

REGISTERED  
 PUBLIC ACCOUNTANT  
 J. L. LEBLANC  
 1111 E. 12th St.  
 Metairie, Louisiana 70002  
 (504) 885-1111

CONTENTS

|  | Statement | Page |
|--|-----------|------|
| Transmittal Letter   |           | 2    |
| Affidavit  |           | 3    |
| General Purpose Financial Statements:  |           |      |
| Balance Sheet - All Fund Types<br>and Account Groups   | A         | 4    |
| Governmental Funds:  |           |      |
| Statement of Revenues, Expenditures,<br>and Changes in Fund Balances   | B         | 5    |
| Statement of Revenues, Expenditures,<br>and Changes in Fund Balance - Budget<br>(GAAP/Non-GAAP Basis) and Actual -<br>General Fund | C         | 6    |
| Notes to the Financial Statements  |           | 7    |
|  | Schedule  | Page |
| Supplemental Information Schedule - Schedule<br>of Compensation Paid Board Members   | 1         | 24   |

Under provisions of state law, this report is a public document. A copy of this report is being distributed to the public, as required, including copies to members of the public officials, and to the public for public inspection at the Parish House of 601 Poydras Street, New Orleans, Louisiana 70112. For a full, written explanation of the effect of the provisions of state

**5. INVESTMENTS**

At December 31, 20\_\_, the district has investments totaling \$ \_\_\_\_\_ as follows:

|       | Carrying Amount | Market Value |
|-------|-----------------|--------------|
| _____ | \$ _____        | \$ _____     |
| _____ | _____           | _____        |
| _____ | _____           | _____        |
| Total | \$ _____        | \$ _____     |

Investments are limited by state law and the district's investment policy. The investments are in the name of the \_\_\_\_\_ and are held at \_\_\_\_\_ (the district office, in the trust department of a custodial bank selected by the district, or others). Income for \_\_\_\_\_ and (also not) in the name of the district and are (are not) held by the district or its agent, for \_\_\_\_\_ are (are not) insured (uninsured) and registered (unregistered), Category \_\_\_\_\_ (1, 2, or 3), in applying the credit risk of GAAP Codification Section 60.104.

(This disclosure should acknowledge any violation of the state's investment law.)

**6. RECEIVABLES**

The following is a summary of receivables at December 31, 20\_\_:

| Class of Receivable | General Fund | Debt Service Fund | Total       |
|---------------------|--------------|-------------------|-------------|
|                     | \$ _____     | \$ _____          | \$ _____    |
| Accounts Receivable | \$ 2,221.90  | - 0 -             | \$ 2,221.90 |
| Other               | _____        | _____             | _____       |
| Total               | \$ 2,221.90  | \$ - 0 -          | \$ 2,221.90 |

(There should be a discussion of bad debt accounting and write-off policy.)

Louisiana PARISH 7 DISTRICT  
Louisiana PARISH POLICE JURY  
Louisiana, Louisiana  
 Notes to the Financial Statements (Continued)

Section 050. Of this amount, \$\_\_\_\_\_ is recorded as an obligation of the (General Fund), and \$\_\_\_\_\_ is recorded within the general long-term obligations account group.

11. LEASES

The district records (does not record) items under capital leases as assets and obligations in the accompanying financial statements. The following is an analysis of capital leases of \_\_\_\_\_.

| Type      | Recorded<br>Amount |
|-----------|--------------------|
| Buildings | \$ _____           |
| Equipment | _____              |
| Other     | _____              |
| Total     | \$ _____           |

The following is a summary of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of \_\_\_\_\_, 20\_\_:

| Fiscal year                                 | Buildings | Equipment | Other | Total    |
|---|-----------|-----------|-------|----------|
| 20__  | \$ _____  | \$ _____  | _____ | \$ _____ |
| 20__  | _____     | \$ _____  | _____ | _____    |
| 20__  | _____     | \$ _____  | _____ | _____    |
| 20__  | _____     | \$ _____  | _____ | _____    |
| 20__  | _____     | _____     | _____ | _____    |
| Thereafter                                  | _____     | _____     | _____ | _____    |
| Total minimum lease payments                | _____     | _____     | _____ | _____    |
| Less amount representing executory costs    | _____     | _____     | _____ | _____    |
| Net minimum lease payments                  | _____     | _____     | _____ | _____    |
| Less amount representing interest           | _____     | _____     | _____ | _____    |
| Present value of net minimum lease payments | \$ _____  | \$ _____  | _____ | \$ _____ |

The district has operating leases of the following nature: