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FINANCIAL REPORT OF THE  
GERALD GRANTY DEANERIE DISTRICT NO. 4  
KATCHELLER PARISH, LOUISIANA  
FOR THE YEAR ENDED  
DECEMBER 31, 1968

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.

4. Release Date JUL 0 1 1968

TABLE OF CONTENTS

	Page No.
Affidavit	1
Compilation Letter	2
COMPONENT UNIT FINANCIAL STATEMENTS: (Combined Statement Overview)	
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund Type	4
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	5
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	6 - 8
LOUISIANA ATTESTATION QUESTIONNAIRE	9 - 10

ANNUAL FINANCIAL STATEMENTS

June 1, 1938

Office of the Legislative Auditor  
1800 Riverside North  
P. O. Box 34337  
Baton Rouge, Louisiana 70804-3337

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Barataria Gravity Drainage District No. 4 of Evangeline Parish, Louisiana as of and for the fiscal year ended December 31, 1937. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Enclosure

# MICHAEL W. JOHNSON

*Certified Public Accountant*

282 Maple, 5th Floor - Post Office Box 222  
BUNICE, LOUISIANA 70002  
Phone (225) 487-7941

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of  
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Commissioners  
Duralde Gravity Drainage District No. 4  
of Evangeline Parish, Louisiana  
Ville Platte, Louisiana

I have compiled the accompanying component unit financial statements of the Duralde Gravity Drainage District No. 4 of Evangeline Parish, Louisiana as of December 31, 1997, and for the year then ended, in accordance with Statements on Standards for Accounting and Reporting 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. I have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the component unit financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Michael W. Johnson*

Michael W. Johnson  
Certified Public Accountant

June 1, 1998  
Bunice, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statement Overview)

**BERNARD BEVITT DRAINAGE DISTRICT NO. 5  
OF WYOMING STATE, LOUISIANA**

**Combined Balance Sheet, All Fund Types and  
Account Groups - December 31, 1993**

	<u>GENERAL FUND</u>
<b>ASSETS</b>	
<b>Assets:</b>	
Cash and cash equivalents	\$184,400
Receivables - Taxes	40,171
Receivables - State Revenue Sharing	<u>1,124</u>
<b>TOTAL ASSETS</b>	<b><u>225,695</u></b>
<b>LIABILITIES AND EQUITY</b>	
<b>Equity:</b>	
Fund Balance	
Unreserved-designated	\$206,061
Total Fund Balance	<u>\$206,061</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$206,061</u></b>

See accompanying accountant's report.

**STRAK SECURITY DRAINAGE DISTRICT NO. 4**  
**OF HAWAIIAN PARISH, LOUISIANA**

**Consolidated Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances -**  
**Accrual-Basis Fund Types**  
**For the Year Ended December 31, 1997**

	<b>GENERAL FUND</b>
<b>REVENUES</b>	
All Taxes	\$ 18,730
State Revenue Sharing	<u>2,681</u>
Total Revenues	<u>\$ 21,411</u>
<b>EXPENDITURES</b>	
Current Operating	
Board Member Per Diem	4 2,950
Pension Fund Contribution	1,136
Construction and Maintenance	14,114
Insurance	58
Rent	408
Administrative Fees	1,758
Miscellaneous	<u>378</u>
Total Expenditures	<u>22,872</u>
<b>OTHER FINANCING SOURCES</b>	
Interest	\$ 12,728
Total Other Financing Sources	<u>\$ 12,728</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING</b>	
<b>SOURCES OVER EXPENDITURES AND OTHER</b>	
<b>FINANCING SOURCES</b>	\$ 30,314
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>208,311</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$238,625</u>

See accompanying accountant's report

**SENIOR HOUSING RESOURCE DISTRICT NO. 4  
OF BRANCHLINE PARKER, VICTORIA**

**Commission Statement of Revenue, Expenditures,  
and Changes in Fund Balance -  
Budget, 1987, Actual and Actual  
For the Year Ended December 31, 1987**

	<u>GENERAL FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>
<b>REVENUES:</b>		
Ad Valorem Taxes	\$ 22,200	\$ 22,190
State Revenue Sharing	3,500	3,491
Total Revenues	<u>\$ 25,700</u>	<u>\$ 25,681</u>
<b>EXPENDITURES:</b>		
Current Operating:		
Board Member Per Diem	\$ 3,500	\$ 3,500
Parcel Fund Contribution		2,128
Construction and Maintenance	20,000	16,116
Insurance	50	50
Rent	800	800
Administrative Fees	1,800	1,798
Miscellaneous	300	272
Total Expenditures	<u>\$ 28,250</u>	<u>\$ 22,874</u>
<b>OTHER FINANCING SOURCES:</b>		
Interest	\$ 10,880	\$ 12,378
Total Other Financing Sources	<u>\$ 10,880</u>	<u>\$ 12,378</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<u>\$ 18,330</u>	<u>\$ 15,185</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<u>166,551</u>
<b>FUND BALANCE, END OF YEAR</b>		<u>\$181,736</u>

See accompanying accountant's report.



# MICHAEL W. JOHNSON

*Certified Public Accountant*  
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LITTLE ROCK, LOUISIANA 72201  
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Louisiana Certified Public Accountants

## MANAGEMENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners  
Donalds Gravity Drainage District No. 4 of  
Evangeline Parish, Louisiana  
Villie Pierre, Louisiana

I have performed the procedures included in the LOUISIANA CERTIFIED PUBLIC ACCOUNTANT'S and summarized below, which were agreed to by the management of Donalds Gravity Drainage District No. 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in obtaining management's assertions about Donalds Gravity Drainage District No. 4's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying LOUISIANA CERTIFIED PUBLIC ACCOUNTANT'S. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, and public works exceeding \$100,000, and determine whether such purchases were made in accordance with LA-PS 42:1181-1184 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000 or public works exceeding \$100,000.

### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LA-PS 42:1181-1184 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with a negative confirmation stating that they and their immediate family members are not involved in any way with any of the vendors that the Drainage District purchases from.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list. (No Employees)

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

No Employees.

#### **Budgeting**

1. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budget.

2. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held in January, 1997 and the adoption of the amended budget to the minutes of a meeting held in December, 1997.

3. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year exceeded budgeted amounts by more than 5%. Actual expenditures did not exceed budgeted amounts by more than 5%.

#### **Accounting and Reporting**

9. Randomly select a disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Each of the six selected disbursements were traced to the district's minute book where they were approved by the full commission.

**Parity**

7. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RR 42:1 through 42:12 (the open meetings law).

Darvide Grayby Drainage District No. 4 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted.

**Bank**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Loans**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute loans, advances, or gifts.

There were no employees.

All findings of my prior year report have been corrected unless specified above.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of management of Darvide Grayby Drainage District No. 4 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Michael W. Johnson*

Michael W. Johnson  
Certified Public Accountant

June 1, 1998  
Bossier, Louisiana

IBERALE CRANFAY BRADSHAW DISTRICT  
P. O. BOX 118  
BANDON, LOUISIANA 70304

November 12, 1997

Michael W. Johnson  
Certified Public Accountant  
P. O. Box 529  
Bandon, La. 70304

In connection with your compilation of our financial statements as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of January 1, 1997.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 24:512, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 43:151-154.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the government entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:317.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 49:1501-14) or the budget requirements of LSA-RS 49:43.

Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:11, and 44:26.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:483, and/or 24:92, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

**Debt**

It is true we have not incurred any indebtedness, other than credit for 60 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 35 of the 1874 Louisiana Constitution, and LSA-RS 47:3416.60.

Yes  No

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 24 of the 1874 Louisiana Constitution, LSA-RS 14:138, and RS sections 79-729.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other agencies concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

*L. Kelly Talbot* Secretary 7-22-97 Date  
*Donald D. Talbot* Treasurer 12-22-97 Date  
*Changul Beyon* President 12-22-97 Date