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ST. LOUIS _____ DISTRICT _____

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ST. LANDRY GRADUITY DRAINAGE DISTRICT NO. FOURTEEN
OF ST. LANDRY PARISH,
LOUISIANA, LOUISIANA.

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUE IN
\$20,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:214 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$20,000 or less, if applicable, is required by Louisiana Revised Statute 24:213(1)(iii).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Arthur Lee Thierry, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Graduity Drainage District No. Fourteen, as of December 31, 19 87, 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, Arthur Lee Thierry, who duly sworn, deposes and says that the Graduity Drainage District No. Fourteen, received \$20,000 or less in revenues and other sources for the fiscal year ending December 31, 19 87, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Arthur Lee Thierry
Signature

Sworn to and subscribed before me, this 10th day of March, 1987.

Joseph R. Landry
NOTARY PUBLIC

Officer Arthur Lee Thierry
Address 425 McNamee Street
Opelousas, LA 70578
Telephone No. (337) 942-0583

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

John B. Deane, CPA
1988 - 1990

Robert E. Davis, CPA
1988 - 1990

ACCOUNTING OPINION

The Board of Commissioners
St. Landry Parish Drainage District No. Fourteen
of St. Landry Parish
Opulente, Louisiana

We have compiled the accompanying financial statements of the St. Landry Parish Drainage District No. Fourteen of St. Landry Parish, 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 of 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. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

John S. Dowling & Company

Opulente, Louisiana
January 29, 1991

ST. LAWRENCE CEMETERY DRAINAGE DISTRICT NO. FOURTEEN
STATE OF NEW YORK
OFFICE OF THE COMPTROLLER
ALBANY, NEW YORK
REVENUE DEPARTMENT
REVENUE DIVISION

	GOVERNMENTAL FUND TYPE GENERAL	ACCOUNT GROUP CURRENT FUND GENERAL	TOTALS	
			1993	(Reconciliation 1993 1994)
ASSETS				
Cash in bank	\$4,123		\$4,121	\$4,003
and various tax receivables net of allowance for uncollectibles	18,534		18,534	18,480
accounts receivable - other	150		150	150
Equipment	—	\$1,500	1,500	—
Total assets	\$4,707	\$1,500	\$5,701	\$23,033
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	—	—	—	—
Accounts receivable	—	—	—	—
Total liabilities	—	—	—	—
FUND EQUITY				
Investment in general fixed assets		\$1,500	1,500	—
Fund balance				
Unreserved and undesignated	\$4,707	—	4,707	\$23,033
Total fund equity	\$4,707	—	4,707	\$23,033
Total liabilities and fund equity	\$4,707	\$1,500	\$6,207	\$23,033

See accompanying notes and accountant's report.

ST. LAUREY GRAVITY DRAINAGE DISTRICT NO. FOURTEEN
OF ST. LAUREY COUNTY,
MICHIGAN, 1961
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE
OF _____
FOR THE YEAR ENDING _____

	<u>1961</u>	(Memorandum Only) 1960
REVENUES		
Taxes		
Property tax	\$53,154	\$53,004
Interest	217	123
Miscellaneous	-	-
Total revenues	-	53,127
EXPENDITURES		
Current operating		
Auto allowance, provided	100	100
Commissioners' per diem	3,120	3,120
Salary - secretary/treasurer	3,600	3,300
Payroll taxes	804	185
Heating utility -		
Employee wages	3,705	
Contract work	7,414	14,374
Debitors	903	
Miscellaneous	600	
Capital outlay	1,920	
Accounting fee	181	
Materials and supplies	2,197	2,904
Office exp.	382	464
Total - current	25,420	28,712
1. COSTS (REPRODUCTION OF ACCOUNTS YEAR TO YEAR EXPENDITURES)	41,430	42,041
Beginning of year	24,180	24,167
Total balance, end of year	12,780	24,568

See accompanying notes and accountant's report

ST. LOUIS CITY BOARD OF PUBLIC WORKS
OFFICE OF THE COMPTROLLER
STATE OF MISSOURI
STATEMENT OF REVENUES AND EXPENDITURES FOR THE YEAR IN THIS BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1957

	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)
REVENUES			
Taxes			
Property tax	\$23,000	\$23,556	\$556
Interest		217	217
Miscellaneous		81	81
<u>Total revenues</u>	<u>23,000</u>	<u>23,854</u>	<u>854</u>
EXPENDITURES			
Current operating			
Auto allowances, president	500	750	250
Commissioners' per diem	3,400	3,720	320
Salary - secretary/treasurer	3,500	3,000	500
Payroll taxes		680	(680)
Restroom costs			
Employee wages		3,725	(3,725)
Contract work	7,000	7,406	406
Insurance		987	(987)
Miscellaneous	6,500	680	5,820
Capital outlay		3,300	(3,300)
Accounting fee		192	(192)
Materials and supplies	3,500	2,387	1,113
Office expense	800	885	85
<u>Total expenditures</u>	<u>25,000</u>	<u>25,823</u>	<u>823</u>
<u>Surplus (deficit) of revenues over expenditures</u>	<u> 0</u>	<u>1,031</u>	<u>1,031</u>
Balance, beginning of year		25,565	
<u>Final balance, end of year</u>		<u>26,596</u>	

See accompanying notes and accountant's report.

ST. LANDRY PARISH POLICE DISTRICT NO. SEVENTEEN
BY ST. LANDRY PARISH POLICE JURY
APPROVED: _____
DATE: _____
FILE NO. _____

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The entity being reported on is the St. Landry Gravity Drainage District No. Seventeen 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 18:1731. The District is governed by a Board of Commissioners, which consists of five commissioners appointed by the St. Landry Parish Police Jury.

The Gravity Drainage District was established for the purpose of opening and maintaining all natural drains in the District, where drainage to be accomplished using the natural force of gravity.

A. BASIS OF ACCOUNTING

The accounting and reporting practices of the St. Landry Gravity Drainage District No. Seventeen of St. Landry Parish conform to generally accepted accounting principles as applicable 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, the 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 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 Statement No. 14 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
 - 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

ST. LANDRY PARISH POLICE DEPARTMENT FINANCIAL STATEMENTS
OF ST. LANDRY PARISH
UNFUNDAL ACCOUNTS
RELATIVE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

NOTE 1 - SUMMARY OF NOTES TO FINANCIAL STATEMENTS (Continued)

B. REPORTING ENTITY (Continued)

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 the five commissioners of the St. Landry Parish Drainage District No. Fourteen, 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.

C. FUND ACCOUNTING

The accounts of the St. Landry Parish Drainage District No. Fourteen of St. Landry Parish are organized in one fund, which is considered a separate accounting entity. The operations of the fund are accounted for by self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in this individual fund based upon the purpose for which they are to be spent and the means by which operating activities are controlled. The fund presented in the financial statements is described as follows:

General Fund

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

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by the 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 measurable or 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.

STATE OF LOUISIANA DRAINAGE DISTRICT NO. FOURTEEN
OF THE PARISH OF ORLEANS
OFFICE OF THE DISTRICT ENGINEER
STATE OF LOUISIANA
STATE OF THE FISCAL YEAR
ENDING YEAR ENDING DECEMBER 31, 1960

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Continued)

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the state of Louisiana are recognized when assessable to account. Miscellaneous revenues are recorded as revenue when received but because they are generally not assessable until actually received, investment earnings are recorded as earned since they are assessable and available.

Purchases of various operating supplies are expensed 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. INVESTMENTS AND BASIS

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

Louisiana statutes authorize the District to invest in 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

All items of property and equipment are recorded in the General Fixed Assets Account Group. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and no depreciation is computed or recorded thereon. The District does not capitalize infrastructure assets, if any. The District does not capitalize and has not incurred any interest costs on fixed assets. The District does not have any long-term liabilities.

G. BUDGET AND APPROPRIATIONS

The District adopted a budget for 1960 during the year 1960. Appropriations lapse at year-end.

H. DEPRECIATION

The District does not employ the accrual system of accounting.

I. PENSION PLAN, VACATION, AND SICK LEAVE

The District does not have a pension plan or a vacation and sick leave policy.

ST. LOUIS PARISH SHERIFF DISTRICT NO. FOURTEEN
OF ST. LOUIS PARISH
LOUISIANA, LOUISIANA
AS TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

NOTE 1 - CASH AND INVESTMENTS

At December 31, 1997, the bank balance of cash in the SWF checking account was \$4,112. The cash is fully secured by Federal deposit insurance.

NOTE 2 - ACCOUNTS RECEIVABLE - OTHER

This amount represents payments to the prior secretary/treasurer over and above amounts authorized by the Board of Commissioners to be paid in years prior to 1997.

NOTE 4 - FUND BALANCE

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

NOTE 5 - AD VALOR TAX RATES

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 business 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 District was required to remit \$,000 in 1997 of the total ad valorem taxes per the tax roll to the pension fund. This amount is determined by the legislative governing each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is remitted 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:

	Total Per Tax Roll	Pension Fund Payments	Allowance For Uncollectible	Tax Collected in December	T. Fund
1997	\$13,035	\$241	\$729	\$2,022	\$12,043

An estimated allowance for uncollectible property taxes has been set up based on prior years' experience.

ST. LOUIS COUNTY DRAINAGE DISTRICT NO. FORTY-THREE
BY ST. LOUIS PARSON
COMMUNAL ACCOUNTS
STATE OF MISSOURI STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 1997

NOTE 1 - SEE SIDE

Compensation paid to board members is summarized below:

	<u>1997</u>
Cecilia Deacet	\$780
Arthur Lee Talamy	850
Ellis Foxworth	480
Linda Blanton, Sr.	840
Earl Hillman, Jr.	<u>182</u>
Totals	<u>3,132</u>

NOTE 2 - EXCESS OF EXPENDITURES OVER RECEIPTS

The General Fund expenditures of \$25,400 in 1997 exceeded the revenues of \$23,882 for 1997.