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ST. LOUIS, PARISH JOHN, DISTRICT NO. 3
OFFICIAL, 2015/2000
PLANNING, STATISTICS
DECEMBER 7, 1987

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ST. LANDRY PARISH SEWER DISTRICT NO. 1
OPELOUSAS, 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 24:514(D)(1)(a)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Harold Dupre, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the St. Landry Parish Sewer District No. 1 as of December 31, 1997 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, Harold Dupre, who duly sworn, deposes and says that the St. Landry Parish Sewer District No. 1 received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 19 97, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.


Signature

Sworn to and subscribed before me, this 20th day of March, 19 98


NOTARY PUBLIC

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

John S. Dowling, CPA
 (1924-1982)

Wesley Burns, CPA
 (Retiree)

To the Board of Commissioners
 St. Landry Parish Sewer District No. 1
 Opelousas, Louisiana

We have compiled the accompanying financial statements of the St. Landry Parish Sewer District No. 1, a component unit of the St. Landry Parish Police Jury, and the individual wards' financial statements of the District as of and for the year ended December 31, 1997, 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 or any other form of assurance on them.

We are not independent with respect to St. Landry Parish Sewer District No. 1.

John S. Dowling + Co.

Opelousas, Louisiana
 March 18, 1998

ST. LOUISY PARISH BOARD DISTRICT NO. 1
OPELOUSAS, LOUISIANA
BALANCE SHEET - ALL FUNDS TYPES
DECEMBER 31, 1974

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u> <u>PORT SERVICE</u>	<u>PROPRIETARY</u> <u>FUND TYPE</u> <u>SEWERAGE/SOLID</u>	<u>TOTALS</u> <u>(Same column)</u> <u>Only</u>
ASSETS			
Cash	\$41,287	\$26,614	\$67,901
Investments		16,963	16,963
Receivables			
Accounts		3,343	3,343
Assessments	5,753		5,753
Accrued Interest	3,188	48	3,236
Land		14,850	14,850
Buildings		1,287	1,287
Sewerage system		314,919	314,919
Accumulated depreciation	-----	(128,735)	(128,735)
Total assets	<u>\$1,028</u>	<u>\$221,512</u>	<u>\$222,540</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Total liabilities	<u>-----</u>	<u>-----</u>	<u>-----</u>
FUND EQUITY			
Contributed capital		\$129,794	\$129,794
Retained earnings			
Unreserved		(104,281)	(104,281)
Fund balance			
Unreserved	\$1,028		\$1,028
Total fund equity	<u>\$1,028</u>	<u>\$221,512</u>	<u>\$222,540</u>
Total liabilities and fund equity	<u>\$1,028</u>	<u>\$221,512</u>	<u>\$222,540</u>

See accountant's compilation report and accompanying notes.

ST. LOUIS PUBLIC SCHOOLS DISTRICT NO. 1
FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
OF CAPITAL THIS YEAR
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>DEBT</u> <u>SERVICE</u>
<u>REVENUES</u>	
Interest Income	
Total Revenues	<u>3842</u>
	<u>3842</u>
<u>EXPENDITURES</u>	
Bank charge	
Total expenditures	<u>1</u>
	<u>1</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u> <u>EXPENDITURES</u>	649
<u>FUND BALANCE</u> , beginning of year	<u>38,239</u>
<u>FUND BALANCE</u> , end of year	<u>38,888</u>

See accountant's compilation report and accompanying notes.

NY CARBON PAPER GROUP SUBSIDIARY NO. 1
MEMORANDUM
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
PERIOD ENDING DECEMBER 31, 1967
FOR THE YEAR ENDED DECEMBER 31, 1967

	<u>ESTIMATED</u>
<u>OPERATING REVENUES</u>	
Charges for services	\$20,848
Miscellaneous income	<u>200</u>
<u>Total operating revenues</u>	<u>21,048</u>
<u>OPERATING EXPENSES</u>	
Contractual services	5,066
Other expenses	15,380
Depreciation	<u>8,361</u>
<u>Total operating expenses</u>	<u>28,807</u>
<u>OPERATING INCOME (LOSS)</u>	(7,759)
<u>NONOPERATING REVENUES</u>	
Interest income	<u>1,867</u>
<u>NET INCOME (LOSS)</u>	(5,892)
<u>RETAINED EARNINGS, beginning of year</u>	(211,820)
<u>RETAINED EARNINGS, end of year</u>	<u>(217,712)</u>

See accountant's compilation report and accompanying notes.

ST. LOUIS BLDG. CO. OF DISTRICT NO. 1
OFFICE OF AUDITORS
STATEMENT OF CASH FLOW
CONSOLIDATED FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1997

CASH FLOW FROM OPERATING ACTIVITIES		
Cash received from customers		\$20,891
Cash payments to suppliers for goods and services		(15,190)
Cash payments to employees for services		(8,845)
Net cash provided by operating activities		<u>6,856</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Net cash used for capital and related financing activities		<u>0</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES		
Net cash used for noncapital financing activities		<u>0</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of investments		(320)
Dividend earned		1,858
Net cash provided by investing activities		<u>1,538</u>
NET INCREASE IN CASH		8,394
CASH, January 1, 1997		12,471
CASH, December 31, 1997		20,865
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income (loss)		\$(2,631)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		8,345
Increase in accounts receivable		(122)
Total adjusting items		<u>8,223</u>
Net cash provided by operating activities		<u>6,117</u>

See accountant's compilation report and accompanying notes.

ST. LANDRY PARISH POLICE DISTRICT NO. 1
REPORTING ENTITY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the St. Landry Parish Police District No. 1 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 St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) 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. 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
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 board and has the ability to impose its will on them, 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.

ST. LASCHE PARISH SCHOOL DISTRICT NO. 1
SHREVEPORT, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

NOTE 115 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. FUND ACCOUNTING

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are allocated for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Enterprise Fund

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

D. FUND ASSETS

Property, plant, and equipment which constitute assets of the Enterprise Fund are recorded at cost and depreciation is computed thereon under the straight-line method of depreciation based on estimated useful lives of the individual assets.

E. BAIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as per current assets. Employer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

ST. LOUIS PUBLIC POWER DISTRICT NO. 1
SPECIAL AUDITING
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1957

NOTE (1) - NATURE OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. BASIS OF ACCOUNTING (CONTINUED)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is for principal and interest on general long-term debt which is recognized when due.

The proprietary fund type is accounted for using the accrual basis of accounting. Its REVENUES are recognized when they are earned, and its EXPENSES are recognized when they are incurred. Revenues earned and expenses incurred are recognized in a government's proprietary funds in essentially the same manner as in commercial accounting. However, where the GASB has issued pronouncements applicable to entities and activities recognized in a government's proprietary funds, those entities and activities should be guided by the GASB pronouncements. Only minor adaptations are involved in applying the revenue realization and expense recognition principles in the governmental environment.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Louisiana statutes authorize the DISTRICT to invest in United States Treasury obligations, bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by Federal agencies and backed by the United States; bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by United States government instrumentalities which are federally sponsored; and certificates of deposit.

Bank deposits must be secured by Federal depositary insurance or the pledge of securities owned by the bank.

Investments are stated at cost or amortized cost, which approximates market. Cash and these investments which are time deposits and cash are fully secured through the pledge of Federal deposit insurance.

For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

At December 31, 1957, the District had cash and cash equivalents (bank balances) totaling \$67,723 as follows:

Cash	<u>\$67,723</u>
Total cash and cash equivalents	<u>\$67,723</u>

At year-end, the carrying amount of the District's investments was \$16,365. The bank balance of cash was \$67,723 and of investments was \$16,365. The entire bank balance is covered by Federal deposit insurance.

ST. LOUISY BARRIS WATER DISTRICT NO. 1
UNRECORDED MEMORANDUM
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. INVENTORIES

The District does not employ the accruals system of accounting.

H. INVENTORY

The District practices the policy of recording materials and supplies as expenditures or expenses when acquired. The District does not record any of these items of inventory because the amount of the items in stock is insignificant.

I. TOTAL COLLATERAL ON COMBINED STATEMENTS - OVERLIES

Total collaterals on the combined statements - overlie are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

J. RETIREMENT

The District has no employees but it would have contract laborers which are not covered by any retirement plan.

K. PROPERTY, PLANT, AND EQUIPMENT - ENTERPRISE FUND

A summary of property, plant, and equipment of the Enterprise Fund at December 31, 1987 is as follows:

Description	Lot in No. 100	Cost	Accumulated Depreciation	Net	Depreciation This Year
Land		\$18,938		\$18,938	
Buildings	20	1,787	888	898	0.00
Sewerage system	5-48	118,818	138,887	188,818	8,118
Total		139,543	138,887	188,818	8,118

Changes During the Year:

Balance, beginning of year	139,543	\$187,433
Depreciation	_____	8,118
Balance, end of year	<u>139,543</u>	<u>188,818</u>

ST. LOUISY PARISH SCHOOL DISTRICT NO. 1
FINANCIAL STATEMENT
NOTE TO FINANCIAL STATEMENTS
PERIOD ENDING 6/30/97

L. DEBITED

There was no bad debt expense for 1997.

M. DEFICITS IN ADDITIONAL FUNDS

The Intergovernmental Fund has a deficit retained earnings at June 30, 1997 of (\$186,361).

ST. LARRY PARISH GOVER. DISTRICT NO. 1
OFFICING. LOCATION
GRAT. SERVICE FUND
BALANCE SHEET
DECEMBER 31, 1991

ASSETS	
Cash	\$43,287
Accounts receivable - delinquent	3,758
Accrued interest receivable	<u>2,188</u>
Total assets	<u>\$49,233</u>
LIABILITIES AND FUND EQUITY	
LIABILITIES	
Total liabilities	<u>—</u>
FUND EQUITY	
Fund Balance	
Unreserved	\$49,233
Total liabilities and fund equity	<u>\$49,233</u>

ST. LANDRY PARISH SEWER DISTRICT NO. 1
OPHELDAAS, LOUISIANA
SEWER SERVICE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 1997

REVENUES	
Interest Income	\$262
Total revenues	<u>262</u>
EXPENDITURES	
Bank charge	3
Total expenditures	<u>3</u>
EXCESS OF REVENUES OVER (SHORT- EXPENDITURES)	
	259
FUND BALANCE , beginning of year	50,268
FUND BALANCE , end of year	<u>51,228</u>

ST. LAWRENCE PARISH SEWER DISTRICT NO. 1
NEW ORLEANS, LOUISIANA
MEMORIALS FUND
BALANCE SHEET
DECEMBER 31, 1992

ASSETS

CURRENT ASSETS

Cash	\$24,498
Investments	16,363
Accounts receivable	2,923
Accrued interest	<u>68</u>
<u>Total current assets</u>	<u>43,852</u>

FIXED ASSETS

Land	16,850
Buildings	1,267
Sewerage system	114,819
Less: Accumulated depreciation	<u>(120,280)</u>
<u>Total fixed assets</u>	<u>112,656</u>

Total assets \$126,508

LIABILITIES AND FUND EQUITY

LIABILITIES

Total liabilities -0-

FUND EQUITY

Contributed capital	
Contributions from special assessments	\$128,794
Retained earnings	
Decreased	<u>(16,181)</u>
<u>Total fund equity</u>	<u>112,613</u>

Total liabilities and fund equity \$126,508

ST. LOUISY PARISH, C. S. DISTRICT NO. 1
OFFICIALS' SALARIES
EXPENSES PAID
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDING DECEMBER 31, 1921

<u>OPERATING EXPENSES</u>	
Charges for services	\$22,466
Miscellaneous income	<u>104</u>
<u>Total operating expense</u>	<u>22,362</u>
<u>OPERATING EXPENSES</u>	
Contractual services	1,656
Criminal fees	1,818
Magistrate fees	
Other:	
Accounting, legal, and professional fees	885
Assaults	900
DETECTIVES' Fees	140
Stipendiaries	59
Office expenses	10
Repairs	4,917
Utilities	1,074
Taxes	275
Track rent	900
Depreciation	<u>8,262</u>
<u>Total operating expense</u>	<u>24,501</u>
<u>OPERATING INCOME (LOSS)</u>	<u>(2,135)</u>
<u>NONOPERATING REVENUES</u>	
Interest income	<u>1,062</u>
<u>NET INCOME (LOSS)</u>	<u>(1,073)</u>
<u>RETAINED EARNINGS, beginning of year</u>	<u>(101,812)</u>
<u>RETAINED EARNINGS, end of year</u>	<u>122,261</u>

ST. LOUIS PARISH SEWER DISTRICT NO. 1
SLIDERS, LOUISIANA
STATEMENT OF CASH FLOW
ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 1997

CASH FLOW FROM OPERATING ACTIVITIES	
Cash received from customers	\$18,991
Cash payments to suppliers for goods and services	(13,189)
Cash payments to employees for services	(2,068)
Net cash provided by operating activities	3,734
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Net cash used for capital and related financing activities	—
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES	
Net cash used for noncapital financing activities	—
CASH FLOW FROM INVESTING ACTIVITIES	
Purchases of investments	(529)
Interest earned	1,068
Net cash provided by investing activities	539
NET DECREASE IN CASH	4,263
Cash January 1, 1997	18,111
Cash December 31, 1997	22,374
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating Income (Loss)	\$ (2,431)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	8,343
Increase in accounts receivable	(122)
Total adjustments	8,190
Net cash provided by operating activities	3,734