

DEARIE BOHRING DISTRICT NO. 1 OF RAPIDES PARISH
RAPIDES PARISH POLICE JURY
Monroe, Louisiana

Financial Statements
With Independent Auditor's Reports
As of December 31, 2002, and for the Year Then Ended
With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

**GRAFFI BOULIVARD DISTRICT NO. 1 OF RAPIDES PARISH
RAPIDES PARISH POLICE JURY
Bossierite, Louisiana**

Financial Statements
With Independent Auditor's Reports
As of December 31, 2021, and for the Year Then Ended
With Supplemental Information Schedule

C O N T E N T S

	SECTION	PAGE NO.
Independent Auditor's Report		1
Financial Statements:		
Balance Sheet - All Fund Types and Account Groups	A	5
Statement of Revenues, Expenditures, and Changes in Fund Balances	B	3
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-Budget Based and Actual) - Governmental Fund Type - General Fund	C	4
Notes to the Financial Statements		5
Supplemental Information Schedule - Schedule of Compensation Paid Board Members	Schedule	PAGE NO.
	1	10
Report on Compliance and on Internal Control over Financial Reporting, Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards		11

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Bossierette, LA 71302
318/442-7888
FAX: 318/442-9488

INDEPENDENT AUDITOR'S REPORT

BOARD OF COMMISSIONERS
CIVILIT PARISH DISTRICT NO. 1 OF SWATDIE PARISH
SWATDIE PARISH POLICE JEAN
Bossierette, Louisiana

I have audited the accompanying financial statements of Swatdie Drainage District No. 1 of Bossier Parish, a component unit of the Swatdie Parish Police Jean, as of December 31, 2004, and for the year then ended, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the district. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes reviewing, on a test basis, evidence supporting the accounts and disclosures in the financial statements, which in turn includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Swatdie Drainage District No. 1 of Bossier Parish as of December 31, 2004, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated April 13, 2005, as my consideration of the internal control over financial reporting and to tests of compliance with certain provisions of laws, regulations, contracts, and grants. This report is an integral part of my audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

My audit was made for the purpose of forming an opinion on the financial statements. The accompanying supplemental schedule listed in the table of contents is prepared for the purpose of additional analysis and is not a required part of the financial statements of the district. Such information has been submitted to the procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Herbie W. Way

Herbie W. Way
Bossierette, Louisiana
April 13, 2005

STATEMENT OF FINANCIAL POSITION AS OF SEPTEMBER 30, 2000
 REPORTING PERIOD ENDED 9/30/00
 ASSETS, LIABILITIES
 ALL FUND TYPES AND ACCOUNT UNIONS
 Balance Sheet, December 31, 2000

	STATEMENT A PERIOD ENDING 9/30/00 ----- FUND
ASSETS	

Cash and cash equivalents	\$1,268,737
Receivables	190,324
AP receivable	190,324
State income sharing	-----
TOTAL ASSETS	\$1,459,061

LIABILITIES AND FUND EQUITY	

Liabilities - accounts payable	\$0,000
Fund Equity - Total liabilities - encumbered / unobligated	1,459,061

TOTAL LIABILITIES AND FUND EQUITY	\$1,459,061

The accompanying notes are an integral part of this statement.

COMMITTEE ON FINANCIAL SERVICES, DIV. 1 OF SENATE EXECUTIVE
 COMMITTEE REPORT, FEBRUARY 1997
 STATEMENT OF EXPENSES
 BUDGETARY FUND 100 - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
 for the Year Ended December 31, 2001

REVENUES	
.....	
All salaries taxes	4410,000
(Compensation-related) revenues - state revenue sharing	0,000
Collected savings	100,000
TOTAL REVENUES	4510,000
.....	
EXPENDITURES	
.....	
Current:	
Public works - drainage:	
Design services	0,000
Construction	0,000
Inspection and board matters	0,000
Software licenses	0,000
Contracting services:	
Payments to contractors and suppliers	87,000
Insurance	0,000
Legal and accounting	0,000
Materials and supplies	0,000
Other charges - attributable to pension funds	0,000
Total expenditures	87,000
.....	
EXCESS OF REVENUES OVER EXPENDITURES	4423,000
.....	
FUND BALANCE AT BEGINNING OF YEAR	1,100,000
.....	
FUND BALANCE AT END OF YEAR	5,523,000
.....	

The accompanying notes are an integral part of this statement.

UNITED STATES DISTRICT CO. 2 OF HARVARD COUNTY
 Building Number 10115 10th
 Cambridge, MA 02142
 COMMERCIAL, 1981 - 1982

Statement of Assets, Liabilities, and Changes in Fund Balances
 Budget (1981-82) (Actual) and Actual
 for the Year Ending December 31, 1981

	ACTUAL	ADJUSTMENTS	ACTUAL OR BUDGET BASE	BUDGET	UNAPPORTIONED COMMITMENTS
ASSETS					
AS of Year Ending	977,000	(26,000)	951,000	950,000	26,000
Interdepartmental payments - other			0,000	0,000	00
Funds - other resources starting	0,000	00	0,000	0,000	00
Interfund payments	0,000	00	0,000	0,000	0,000
Total Assets	977,000	(26,000)	951,000	950,000	26,000
LIABILITIES					
Accounts payable - employees			0,000	0,000	
Interdepartmental	0,000		0,000	0,000	000
Interdepartmental paid leave balances	0,000		0,000	0,000	
Accrued vacation	0,000		0,000	0,000	
Operating supplies			0,000	0,000	000
Operating lease			0,000	0,000	000
Operating			0,000	0,000	000
Operating - contractors and engineers	0,000	0,000	0,000	0,000	0,000
Inventory	0,000		0,000	0,000	000
Legal and accounting	0,000		0,000	0,000	000
Operating and supplies	0,000		0,000	0,000	000
Interfund or transfer funds	0,000	0,000	0,000	0,000	0,000
Total Liabilities	0,000	0,000	0,000	0,000	0,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	977,000	(26,000)	951,000	950,000	1,000,000
FUND BALANCE AT BEGINNING OF YEAR	1,000,000	(100,000)	900,000	1,100,000	0000
FUND BALANCE AT END OF YEAR	10,000,000	(100,000)	9,900,000	0000	11,000,000

The accompanying notes are an integral part of this statement.

WASTEWATER TREATMENT DISTRICT NO. 1 OF RAPIDES PARISH
RAPIDES PARISH POLICE JURY
Bossierite, Louisiana

Notes to the Financial Statements
As of December 31, 2022, and for the Year Then Ended

INTRODUCTION

Wastewater Treatment District No. 1 of Rapides Parish was created under the authority of Louisiana Revised Statutes 33:151.1, 151.2 and was established for the purpose of collecting and maintaining all natural drains in the district, whose drains are distinguished from the natural force of gravity. This may be accomplished by routing and opening the drains, ditches, and canals. The district was authorized later to maintain the drainage system.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the 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 recognized 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 Rapides Parish Police Jury is the financial reporting entity for Rapides Parish. The financial reporting entity consists of (a) the primary government, (b) component units, (c) organizations for which the primary government is financially accountable, and (d) other organizations for which the nature and extent of their relationship with the primary government are such that inclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 10 established criteria for determining which component units should be considered part of the Rapides Parish Police Jury for financial reporting purposes. The Board's 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. These criteria include:

1. Approving a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization's action
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

**SECURITY CLEARANCE DIVISION NO. 1 OF RAPIDS PARISH
RAPIDS PARISH POLICE DEPT.
RAPIDS, LOUISIANA
Basis in the Financial Statements (Continued)**

2. Organizations for which the police jury does not appoint a working 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.

Based on criteria 1 through 3, the district was determined to be a component unit of the Rapids Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds administered by the district and do not present information on the police jury, the general government services provided by such governmental units, or 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 governmental functions or activities.

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

Funds of the district are classified as governmental. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally mandated monies, the acquisition or disposition of general fixed assets, and the carrying out of general long-term debt. Governmental funds of the district include the general fund, which is the primary operating fund of the district and accounts for all financial resources.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by the measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. Specific 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.

**CLARITY CHANGE DISTRICT NO. 3 OF RAPIDS POLICE
REPORTS EARLY FOR THE YEAR
APPROPRIATE, LUISIANA
Ways to the Financial Statements (Continued)**

The modified accrual basis of accounting is used for reporting the governmental fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the disbursement can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

All revenue items and the related share revenue sharing are recorded in the year the taxes are due and payable. All revenue items are assessed on a calendar year basis and listed as an enforceable lien and become due and payable on the date the tax bills are filed with the recorder of mortgages. Louisiana Revised Statute 47:1218 requires that the tax roll be filed 45 days before November 30 of each year. All revenue items become delinquent if not paid by December 31. The taxes are actually collected in December of the current year and January and February of the ensuing year.

Intergovernmental income is recorded when the intergovernmental funds have matured and the income is available.

Based on the above criteria, all revenue tax and the related share revenue sharing are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

The proposed budget of the General Fund, prepared on the cash basis, is adopted by the board of commissioners in a public hearing in December of the previous year. All appropriations lapse as year end. Although a system of zero-budget accounting is not used by the district, formal budget integration controls and accounting software is employed as a management control device.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in bank deposit accounts. Cash equivalents include amounts in time deposits. Under state law, the district may deposit funds in bank deposits, interest-bearing money deposits, money market accounts or time deposits with direct money banks organized under the laws of the State of Louisiana and national banks having their principal offices in Louisiana.

PARISH CHAIRMAN DISTRICT NO. 3 OF RAPIDS PARISH
RAPIDS, LOUISIANA PERIOD ENDING
12/31/2003
Balance Sheet
Notes to the Financial Statements (Continued)

2. CASH AND EQUIVALENTS

At December 31, 2003, the district has cash and cash equivalents (bank balances) as follows:

Interest bearing demand deposits	1449,737
Time deposits	<u>818,000</u>
Total	<u>\$2,267,737</u>

Under state law, these deposits, or the remaining bank balances, must be secured by Federal Deposit Insurance or the pledge of securities owned by the financial agency bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount of deposits with the financial agency. These securities are held in the name of the pledging financial agency bank or a trustee or custodial bank that is mutually agreeable to both parties. Cash and cash equivalents (bank balances) totaling \$1,219,737 at December 31, 2003, are secured by approximately \$200,000 of Federal Deposit Insurance (FDIC) coverage and \$1,019,737 of pledged securities held by a custodial bank in the name of the financial agency bank (CABR Company, Inc.).

Because the pledged securities are held by a custodial bank in the name of the financial agency bank rather than in the name of the district they are considered uncollateralized under the provisions of Rule Certification (50161001). However, Louisiana Revised Statute 50:1612 imposes a statutory requirement on the custodial bank to reimburse and sell the pledged securities within 10 days of being notified by the district that the financial agency bank has failed to pay deposited funds upon demand.

3. RISK MANAGEMENT

The District is exposed to various risks related to theft, theft of, damage to, and destruction of physical assets and personnel and natural disasters.

The District has obtained commercial insurance for the aforementioned risks and related claims resulting from these risks from six selected commercial insurance coverage in any of the past three fiscal years.

GREYTTI BUSINESS DISTRICT NO. 1 OF RAPIDES PARISH
RAPIDES PARISH POLICE JURY
STATE OF LOUISIANA
SUPPLEMENTAL INFORMATION REPORT
For the Year Ended December 31, 1960

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 34 of the 1958 Session of the Louisiana Legislature. In accordance with Louisiana Revised Statute 50:1281, each board member receives per diem of up to \$45 for each day in the conduct of official business of the district, not to exceed 25 days each year. The Board has elected to compensate board members \$45 for each day in the conduct of official business of the district, not to exceed 25 days each year.

WAVY CITY DRAINAGE DISTRICT NO. 1 OF SHERBORN TOWN
 WAVY CITY PAVING BOARD 2001
 COLLEENVILLE PAVI. BOARD MEETING
 FOR THE YEAR ENDING DECEMBER 31, 2001

Board Member	NUMBER	AMOUNT
JOHN BRADEN	25	\$1,000
WALTER STANLEY	25	1,000
MARK FROSTEN	25	1,000
KEVIN JOHNSON	25	1,000
WILLIAM BETHLE	25	000
TOTAL		<u>\$5,000</u>

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on internal control and compliance are presented to compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Certified Governmental Audit Rules, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terry Avenue
Baton Rouge, LA 70803
504/442-7588
Fax: 504/442-9405

**Independent Auditor's Report on Internal Control Structure
Based Entirely on an Audit of the Financial Statements**

SHRIMP DRAINAGE DISTRICT NO. 1 OF ORLINDS PARISH
ORLINDS PARISH POLICE JURY
Baton Rouge, Louisiana

I have audited the financial statements of the Shrimp Drainage District No. 1 of Orland Parish, a separately owned and operated political entity, as of and for the year ended December 31, 2003, and have issued my report thereon dated April 30, 2004. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the compliance with certain provisions of laws, regulations, contracts and grants, proceedings with which could have a direct and material effect on the determination of financial statement amounts. However, obtaining an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting was not necessarily designed to identify all matters for the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements will occur that would be material to the financial statements being audited. My audit did not identify any such matters. I issued no report involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

GRANITE DRAINAGE DISTRICT NO. 1 OF ORFÈVRES PARISH
ORFÈVRES PARISH POLICE JURY
Orfèvres, Louisiana
Compliance Report
(Continued)

Prior Audit Findings

The audit for the year ended December 31, 2001, disclosed no instances of noncompliance that were required to be reported under environmental auditing standards or matters involving the internal control over financial reporting and the operations that were considered to be material weaknesses.

Under Louisiana Revised Statute 159:8.3, 24:812, this report is distributed by the Louisiana Legislative Auditor as a public document.

Arthur W. May

Arthur W. May
Louisiana, Louisiana
April 23, 2004