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ST. LAWRY, GRADY, DRAINAGE DISTRICT  
NO. 100100  
OPULOUSSE, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDING DECEMBER 31, 2009

Under provisions of statute, 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 fiscal (budget) office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/31/04

**AFFIDAVIT AND REVENUE CERTIFICATION**

St. Landry Gravity Drainage District No. 14 ENTITY NAME

of St. Landry Parish

Opleville (City), 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 60 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(1)(a-c).

Personally came and appeared before the undersigned authority, Arthur Lee Thiberry, (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the St. Landry Gravity Drainage District No. 14 (entity name) as of December 31, 2003, 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 Thiberry, (name), who, duly sworn, deposes and says that St. Landry Gravity Drainage District No. 14 (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 2003, and accordingly, is not required to have an audit for the previously mentioned year.

*Arthur Lee Thiberry*  
Signature

Sworn to and subscribed before me this 26<sup>th</sup> day of April, 2004

*Scott S. Brown*  
NOTARY PUBLIC



Please Complete this Section:

Officer Name Arthur Lee Thiberry  
 Title President  
 Address 455 McKeen Street  
 City, State Zip Opleville, LA 70570  
 Telephone No. 337/942-4389

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

John S. Dowling, CPA  
1994-1995

Retired

Edward Egan, CPA  
1996

John Newton Ross, CPA  
1996

Dwight Latham, CPA  
1996

Ann Landon, Jr., CPA  
1996

ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners  
St. Landry Gravity Drainage District No. Fourteen  
Opelousas, Louisiana

We have compiled the accompanying financial statements of the St. Landry Gravity Drainage District No. Fourteen, a component unit of the St. Landry Parish Police Jury, as of December 31, 1994 and for the year then ended, 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.

*John S. Dowling & Company*

Opelousas, Louisiana  
March 24, 1995

**ST. LOUIS CITY BOARD OF PUBLIC WORKS**  
**OFFICE OF THE COMPTROLLER**  
**GENERAL FUND - GENERAL FUND**  
**PERIOD: 11/1/2011**

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP GENERAL FUND	TOTALS	
			2011	Incomparables
				Only
GENERAL	ASSETS	2011	2011	
<b>ASSETS</b>				
Cash in bank	20,878		20,878	211,887
Ad valorem tax receivable				
Net of allowance for uncollectibles	24,617		24,617	19,480
Accounts receivable - other	188		188	150
Equipment		21,800	1,800	1,800
<b>Total assets</b>	<b>25,683</b>	<b>1,800</b>	<b>21,815</b>	<b>24,007</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Salaries payable				410
Payroll taxes payable	882		882	880
<b>Total liabilities</b>	<b>882</b>	<b>-0-</b>	<b>882</b>	<b>1290</b>
<b>FUND EQUITY</b>				
Invested in general fund assets		21,800	1,800	1,800
Fund balance				
Unreserved and undesignated	24,801		23,000	21,180
<b>Total fund equity</b>	<b>24,801</b>	<b>1,800</b>	<b>21,800</b>	<b>22,980</b>
<b>Total liabilities and fund equity</b>	<b>25,683</b>	<b>1,800</b>	<b>21,815</b>	<b>24,007</b>

See accompanying notes and accountant's report.

**ST. LOUIS SANITARY DISTRICT NO. FOURTH**  
**OPERATIONS, MAINTENANCE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

	<u>2002</u>	<u>2001</u>
<b>REVENUES</b>		
Taxes		
Property tax	\$19,439	\$20,128
Interest on checking	68	100
Interest on property taxes	94	178
Miscellaneous		51
<b>Total revenues</b>	<u>\$19,695</u>	<u>\$20,557</u>
<b>EXPENDITURES</b>		
Current operations		
Auto allowance, president	1,475	1,800
Commissioners' per diem	840	1,080
Salary - secretary/treasurer	2,400	2,400
payroll taxes	2,881	3,079
Reserving assets -		
Employees' wages	13,790	14,380
Contract work	474	1,113
Insurance	1,329	1,103
Miscellaneous		17
Engineering fee	100	100
Secretarial supplies	51	94
Accounting fee	800	800
Materials and supplies	1,074	1,070
Office expense	<u>600</u>	<u>1,283</u>
<b>Total expenditures</b>	<u>\$22,816</u>	<u>\$23,927</u>
<b>EXCESS OF REVENUES UNDER CURRENT OPERATIONS</b>	(3,121)	150
<b>FUND BALANCE, beginning of year</b>	<b>21,800</b>	<b>22,881</b>
<b>FUND BALANCE, end of year</b>	<b>18,679</b>	<b>23,031</b>

See accompanying notes and accountant's report.

**ST. LOUIS CITY POLICE DISTRICT NO. SEVENTEEN**  
**SPRINGFIELD, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET 1966, BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 1966**

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
Taxes			
Property tax	\$28,800	\$28,800	\$16,361
License on checking		66	66
Interest on property taxes		94	94
Miscellaneous			
Total revenues	<u>28,800</u>	<u>28,960</u>	<u>(8,161)</u>
<b>EXPENDITURES</b>			
Current operating			
Auto allowance, president	1,100	1,470	(370)
Commissioners' per diem	3,400	940	2,460
Salary - secretary/treasurer	2,400	2,400	200
Payroll taxes	3,000	3,400	300
Restoring meals -			
Employees' wages	19,000	17,700	1,300
Contract work	3,400	470	2,930
Insurance	3,000	3,000	320
Engineering fee	100	100	
Secretarial supplies	300	81	219
Accounting fee	800	800	
Materials and supplies	1,600	1,974	374
Office expense	600	640	40
Total expenditures	<u>37,800</u>	<u>32,810</u>	<u>5,990</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$1,000</u>	<u>6,150</u>	<u>(5,150)</u>
<b>FUND BALANCE, beginning of year</b>		<b>21,800</b>	
<b>FUND BALANCE, end of year</b>		<b>27,950</b>	

See accompanying notes and accountant's report.

**ST. LANDRY PARISH DRAINAGE DISTRICT NO. FOURTEEN  
COLUMBIA, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1993**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The entity being reported on is the St. Landry Parish Drainage District No. Fourteen, 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 33:5792. 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, whose drainage is accomplished using the natural force of gravity.

**A. BASIS OF PRESENTATION**

The accounting and reporting practices of the St. Landry Parish Drainage District No. Fourteen 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, 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) 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 fiscally dependent on the police jury.

**ST. LANDRY PARISH DRAINAGE DISTRICT NO. FOURTEEN**  
**WOLFELOUSE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 activities 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 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 the assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in three individual fund based upon the purpose for which they are to be spent and the means by which spending 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. 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 its 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 type. Under the modified accrual basis of accounting, revenues are recorded when susceptible to 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.

ST. LAMERY CEMETERY DRAINAGE DISTRICT NO. FOURTEEN  
ORLEANS, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1983

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BAIS 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 susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchases of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund-type investments 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

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 BUDGETARY ACCOUNTING

The District adopted a budget for 1983 during the year 1983. Appropriations lapse at year-end.

H. ENCUMBRANCES

The District does not employ the encumbrance system of accounting.

I. PROVISION PLAN, VACATION, AND SICK LEAVE

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

**ST. LANDRY PARISH POLICE DISTRICT NO. FOURTEEN  
 (POLICE, LOUISIANA)  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2022**

**NOTE 2 - CASH AND EQUIVALENTS**

At December 31, 2022, the book balance of cash in the NOW checking account was \$5,878. The cash is fully secured by Federal depository insurance.

**NOTE 3 - 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 2022.

**NOTE 4 - FUND BALANCE**

The General Fund does not have a deficit fund balance for the year ended December 31, 2022.

**NOTE 5 - AD VALOREM TAXES**

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 Assessors of St. Landry Parish.

The District was required to remit 2.718% in 2022 of the total ad valorem taxes per the tax bill to the pension fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced 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 revenues are shown net of pension fund distributions. A breakdown of tax receivable is as follows:

	<u>Total Per</u>	<u>Pension Fund</u>	<u>Allowance For</u>	<u>Tax</u>	<u>Tax</u>
	<u>Tax Bill</u>	<u>Requirements</u>	<u>Uncollectibility</u>	<u>Collected</u>	<u>Receivable</u>
				<u>In December</u>	
2022	\$13,147	\$148	\$807	\$1,292	\$12,817

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

**NOTE 6 - GENERAL FIXED ASSETS**

A summary of changes in general fixed assets is as follows:

Equipment - 1/1/22	\$1,385
Additions	
Retirements	—
Equipment - 12/31/22	<u>1,385</u>

ST. LOUIS GRAVITY DRAINAGE DISTRICT NO. FOURTEEN  
COLUMBIA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1951

NOTE 7 - SEE PAGE

Compensation paid to board members is summarized below:

	<u>1951</u>
Onelia Doucet	\$180
Arthur Lee Talley	120
Ellis Fontenot	120
Louis Goston, Sr.	120
Marlene Beaudin	.82
<b>Totals</b>	<u>\$540</u>