

ST. LAWRENCE PARISH, TERRE BONNE DISTRICT, NO. 1
ORLEANS, LOUISIANA
NEW SPANISH FUND
BALANCE SHEET
RECORDED 11-1-1928

<u>ASSETS</u>		
Cash		\$48,100
Assessments receivable - delinquent		2,750
Accrued interest receivable		7,182
<u>Total ASSETS</u>		<u>\$58,032</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		<u>—</u>
<u>Total LIABILITIES</u>		<u>-0-</u>
<u>FUND EQUITY</u>		
Fund Balance		\$50,200
Unreserved		7,832
<u>Total LIABILITIES and fund EQUITY</u>		<u>\$58,032</u>

So, Landry Parish Sewer (POLITICAL SUBMISSION)
PARISH #1 Spiceland, 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. This certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:512(1)(3)(c).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Harold Dupre (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the ^{Landry Parish} ~~Spiceland~~ Landry Parish (Political Subdivision) 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 (name), who, duly sworn, deposes and says that the Landry Parish (Political Subdivision) received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1997, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.


Signature

Sworn to and subscribed before me, this 1st day of May, 1997


NOTARY PUBLIC

Office Harold Dupre, President
Address 151 Gossing Ridge Road
Opelousas, LA 70072
Telephone No. (504) 848-8318

ST. LOUISY PARISH GOVERN DISTRICT NO. 1
ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE (5) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. 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.

7. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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, 1995, the District had cash and cash equivalents (book balances) totaling \$41,499, as follows:

Cash	\$1,500
Total cash and cash equivalents	<u>\$1,500</u>

At year-end, the carrying amount of the District's investments was \$16,846. The book balance of cash was \$49,145 and of Investments was \$16,846.

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.

8. TOTAL COLUMN ON COMBINED STATEMENTS - CONTINUED

Total columns on the combined statements - overview are captioned "Revenues 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.

9. PRIOR PERIOD ADJUSTMENTS

A prior period adjustment was made to the Debt Service Fund as follows:

Fund balance as of December 31, 1995	\$46,340
Adjustment made to accounts receivable balance	<u>1,320</u>
Revised fund balance as of December 31, 1995	<u>\$47,660</u>

ST. LOUISY PARISH, CEMETERY DISTRICT NO. 1
 ORLINDA, LOUISIANA
 MUNICIPAL FUND
 BALANCE SHEET
 DECEMBER 31, 1955

ASSETS

CURRENT ASSETS

Cash	\$19,371	
Investments	16,048	
Accounts receivable	1,909	
Accrued interest	42	
Total current assets		\$37,370

FIXED ASSETS

Land	16,850	
Buildings	1,287	
Sewerage system	514,509	
Less: Accumulated depreciation	(182,852)	
Total fixed assets		335,894
Total assets		\$372,912

LIABILITIES AND FUND EQUITY

LIABILITIES

Total liabilities		\$—
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FUND EQUITY

Contributed capital		
Contributions from special assessments	\$159,706	
Retained earnings		
Reserves	(187,800)	
Total fund equity		\$159,706
Total liabilities and fund equity		\$159,706

ST. LAFAYETTE PARISH NORTH DISTRICT NO. 3
GEORGEAN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1988

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

I. RETIREMENTS

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

J. PROPERTY, PLANT, AND EQUIPMENT - ENTERPRISE FUNDS

A summary of property, plant, and equipment of the Enterprise Funds at December 31, 1988 is as follows:

Description	Life in Years	Cost	Accumulated Depreciation	Net	Depreciation This Year
Land		\$16,850		\$16,850	
Buildings	50	1,267	906	361	906
Sewerage system	5-60	118,802	161,798	122,004	8,282
Total		<u>136,919</u>	<u>162,704</u>	<u>138,884</u>	<u>9,188</u>

Changes During the Year

Balance, beginning of year	\$233,196	\$234,109
Depreciation	-----	<u>9,363</u>
Balance, end of year	<u>136,919</u>	<u>162,704</u>

K. BAD DEBTS

The total bad debt expense for 1988 is \$5,109. This bad debt is due to the District forgiving some assessments and interest receivable balances.

ST. LANDRY PARISH SEWER DISTRICT NO. 1
CREOLEVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the St. Landry Parish Sewer 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 fiscally 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. LOUIS BRICKS, INC. (FORMERLY ST. LOUIS BRICKS CO.)
 CONSOLIDATED FINANCIAL STATEMENTS
 STATEMENT OF CASH FLOWS
 CONDENSED PERIOD
 FOR THE YEAR ENDED DECEMBER 31, 1994

CASH FLOWS FROM OPERATING ACTIVITIES	\$71,400
Cash received from customers	(13,088)
Cash payments to suppliers for goods and services	(2,880)
Cash payments to employees for services	3,327
Net cash provided by operating activities	53,359
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	—
Net cash used for capital and related financing activities	—
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	—
Net cash used by noncapital financing activities	—
CASH FLOWS FROM INVESTING ACTIVITIES	545
Purchase of investments	(760)
Interest earned	215
Net cash provided by investing activities	—
NET INCREASE IN CASH	5,379
CASH, January 3, 1994	13,042
CASH, December 31, 1994	18,421
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	\$(2,880)
Operating income (loss)	—
Adjustments to reconcile operating income to net cash provided by operating activities:	8,343
Depreciation	48
Increase in accounts receivable	8,513
Net cash provided by operating activities	5,322

See accountant's compilation report and accompanying notes.

ST. LOUIS PARKISH SCHOOL DISTRICT NO. 1
FINANCIAL STATEMENTS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

NOTE (B) - SUMMARY OF 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 its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are accounted for in those individual funds based upon the purposes 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. FIXED 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. BASIS 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 measurement made, regardless of the measurement method applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available on the current assets. Taxpayer-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.

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

John S. Dowling, CPA
1982-1983

David Egan, CPA
1984-1985

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 funds' financial statements of the District as of and for the year ended December 31, 1986, 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
April 14, 1987

ST. LAMERY PARISH, SEWER DISTRICT NO. 2
 MONROE, LOUISIANA
 BALANCE SHEET - ALL FUND TYPES
 DECEMBER 31, 1990

	GOVERNMENTAL FUND TYPE DEPT. 0007101	PROPRIETARY FUND TYPE DISBURSERS	TOTAL (Reconciliation) Only
ASSETS			
Cash	\$42,328	\$18,171	\$60,499
Investments		14,044	14,044
Receivables			
Accounts		1,908	1,908
Accounts	5,753		5,753
Accruals	2,148	47	2,195
Interest		44,850	44,850
Land		1,547	1,547
Buildings		324,819	324,819
Sewerage System		(142,420)	(142,420)
Accumulated Depreciation			
Total assets	<u>\$60,229</u>	<u>\$27,922</u>	<u>\$78,151</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Total liabilities	<u>-\$0</u>	<u>-\$0</u>	<u>-\$0</u>
FUND EQUITY			
Contributed capital		\$378,794	\$378,794
Retained earnings		(101,873)	(101,873)
Reserves			
Fund balance			
Reserved	42,328		42,328
Unreserved	17,901	127,911	145,812
Total fund equity	<u>\$60,229</u>	<u>\$27,922</u>	<u>\$78,151</u>
Total liabilities and fund equity	<u>\$60,229</u>	<u>\$27,922</u>	<u>\$78,151</u>

See accountant's compilation report and accompanying notes.

ST. LOUISY PARISH WATER DISTRICT NO. 1
 ORLEANS, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 SUBSIDIARY FUND TYPE
 FOR THE YEAR ENDED DECEMBER 31, 1978

	BEST SERVICE
REVENUES	<u> </u>
Total revenues	<u> -1-</u>
EXPENDITURES	
Collection fee	\$ 508
Bad debts	<u>2,108</u>
Total expenditures	<u>2,616</u>
BOOKS OF ACCOUNTS OVER (UNDER)	(3,430)
EXHIBITIONS	
FUND BALANCE, beginning of year	64,180
Price postal adjustment	<u>1,333</u>
FUND BALANCE, end of year	<u>62,083</u>

See accountant's compilation report and accompanying notes.

ST. LARRY PARISH CEMETERY DISTRICT NO. 1
DEVELOPER, LOUISIANA
DEPT. PUBLIC WORKS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1954

<u>REVENUES</u>	
Interest income	-----0-
<u>Total revenues</u>	-----0-
<u>EXPENDITURES</u>	
Collection fee	9106
Bad debts	<u>1,182</u>
<u>Total expenditures</u>	<u>1,612</u>
<u>EXCESS OF REVENUES OVER CURRENT</u>	(5,450)
<u>EXPENDITURES</u>	
<u>FUND BALANCE</u> , beginning of year	64,180
Prior period adjustment	<u>1,326</u>
<u>FUND BALANCE</u> , end of year	<u>59,056</u>

ST. LOUISY PARISH CIVIL DISTRICT NO. 1
 OFFSHORE, LOUISIANA
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
 (FOUNDED BY JOHN W. WYLLIE)
 FOR THE YEAR ENDED DECEMBER 31, 1986

	ESTIMATED
OPERATING REVENUES	
Charges for services	\$71,150
Miscellaneous Income	200
Total operating revenues	<u>71,350</u>
OPERATING EXPENSES	
Contractual services	3,585
Other expenses	13,387
Depreciation	8,353
Total operating expenses	<u>25,325</u>
OPERATING INCOME (LOSS)	(4,975)
NONOPERATING REVENUES	
Interest Income	388
NET INCOME (LOSS)	(4,587)
RETAINED EARNINGS, beginning of year	(89,500)
RETAINED EARNINGS, end of year	<u>(94,087)</u>

See accountant's compilation report and accompanying notes.

ST. LAFAYETTE PARISH SHELTER DISTRICT NO. 2
 OBERLIN, LOUISIANA
 STATEMENT OF CASH FLOW
 EXTENDED FUND
 FOR THE YEAR ENDED DECEMBER 31, 1994

CASH FLOW FROM OPERATING ACTIVITIES	\$21,400
Cash received from customers	(15,888)
Cash payments to suppliers for goods and services	(2,585)
Cash payments to employees for services	3,567
Net cash provided by operating activities	—
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	585
Purchase of investments	(785)
Interest earned	—
Net cash provided by investing activities	585
NET DECREASE IN CASH	585
CASH, January 1, 1994	15,842
CASH, December 31, 1994	<u>16,427</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ (2,582)
Operating Income (Loss)	—
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	8,343
Increase in accounts receivable	—
Total adjustments	8,343
Net cash provided by operating activities	<u>8,343</u>

ST. LARYNYE PAPER CORP. FINANCIAL NO. 1
MONROE, LOUISIANA
OTHERWISE FREE
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
 FOR THE YEAR ENDED DECEMBER 31, 1974

<u>OPERATING REVENUES</u>		
Charges for services	\$20,133	
Miscellaneous income	—380	
Total operating revenues		\$20,343
<u>OPERATING EXPENSES</u>		
Contractual services	1,200	
Chemical fees	1,385	
Maintenance fees		
Fees		
Accounting, legal, and professional fees	3,331	
Analysis	872	
Insurance	580	
Licenses and permits	587	
Office expenses	32	
Repairs	4,998	
Utilities	2,893	
Taxes	359	
Travel cost	855	
Depreciation	8,363	
Total operating expenses		25,315
<u>OPERATING INCOME (LOSS)</u>		(2,972)
<u>NONOPERATING REVENUES</u>		—506
Interest income		
<u>NET INCOME (LOSS)</u>		(2,796)
<u>RETAINED EARNINGS, beginning of year</u>		122,385
<u>RETAINED EARNINGS, end of year</u>		120,418