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GRAVITY SUB-DISTRICT "A"
GRAVITY DRAINAGE DISTRICT ONE
Jefferson Davis Parish
State of Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

December 31, 2003

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

Release Date 4-28-04

**GRAVITY SUB-DISTRICT "A"
GRAVITY DRAINAGE DISTRICT ONE
Jefferson Davis Parish**

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GRAVITY SUB-DISTRICT "A"
GRAVITY DRAINAGE DISTRICT ONE
Jefferson Davis Parish

TRANSMITTAL LETTER

GENERAL PURPOSE FINANCIAL STATEMENTS

March 2, 2004

Office of the Legislative Auditor
Attention: Ms. Suzanne Elliot
1000 North Third
P.O. Box 90397
Baton Rouge, Louisiana 70899-0397

Dear Ms. Elliot:

In accordance with Louisiana Revised Statute 24:814, enclosed are the annual financial statements, for the Gravity Sub-District "A", Gravity Drainage District One, Jefferson Davis Parish, State of Louisiana as of and for the fiscal year ended December 31, 2003. This report includes all funds under the control and oversight of the Gravity Sub-District "A", Gravity Drainage District One, Jefferson Davis Parish, State of Louisiana. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Louisiana revised Statutes 42:283-288 require drainage districts to file financial reports with the parish police jury and clerk of court. The Jeff Davis Parish Gravity Sub-District "A", Gravity Drainage District One has complied with these reporting requirements. These financial reports were submitted to the Jeff Davis Parish Police Jury and Jeff Davis Parish Clerk of Court and included expenditures made by the drainage district's office for the year ended December 31, 2003, classified under the following headings: (1) per diem expense - board members; (2) compensation of other employees; (3) sheriff's pension fund; (4) office expenses; (4) professional services; and (5) maintenance on Sub-District.

Sincerely,


Sidney Thayer, President

Enclosure

BROADHURST, HAMILTON & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

ROBERT L. BROADHURST, CPA 2000
200 N. MAIN ST., 10TH FLOOR
MONROE, LA 70501-1004

BROADHURST, HAMILTON & COMPANY
200 N. MAIN ST., 10TH FLOOR
MONROE, LA 70501-1004

THE FIDELITY &
P.O. BOX 1000
MONROE, LOUISIANA 70501-1000
TEL. 225-335-1000
FAX 225-335-1000

March 3, 2004

ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners
Gravity Sub-District "A"
Gravity Drainage District One
Jefferson Davis Parish
State of Louisiana

We have compiled the accompanying basic financial statements of Gravity Sub-District "A", Gravity Drainage District One, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2003, 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 of the Gravity Sub-District "A", Gravity Drainage District One. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated March 3, 2004, on the results of our agreed upon procedures.

Broadhurst, Hamilton & Company

BROADHURST, HAMILTON & COMPANY
Certified Public Accountants

BROADHURST, HAMILTON & COMPANY

(SERVES PUBLIC ACCOUNTANTS)

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MEMPHIS OFFICE: 901.525.1200
2015. GREENLAWN, TN, 37057
MEMPHIS OFFICE: 901.525.1200

MEMPHIS OFFICE: 901.525.1200
MEMPHIS OFFICE: 901.525.1200

MEMPHIS OFFICE: 901.525.1200
2015. GREENLAWN, TN, 37057
MEMPHIS OFFICE: 901.525.1200
MEMPHIS OFFICE: 901.525.1200

March 2, 2024

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners
Gravity Sub-District "A"
Gravity Drainage District One
Jefferson Davis Parish
State of Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Gravity Sub-District "A", Gravity Drainage District One and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Gravity Sub-District "A", Gravity Drainage District One's compliance with certain laws and regulations during the year ended December 31, 2023 included in the accompanying Louisiana Assessment Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BIDDING

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2371-2381 (the public bid law).

There was one expenditure made during the year for materials and supplies exceeding \$15,000. There were three telephone quotes obtained as per R.S. 38:2375.1 and the lowest quote was accepted.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1103 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING:

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and also the final amended budget.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget in the minutes of a meeting held on November 4, 2003 which indicated that the budget had been adopted by the commissioners of Gravity Sub-District "A" Gravity Drainage District One by a vote of four in favor and none opposed. According to the minutes of a meeting held on November 5, 2003, the budget for fiscal year ended December 31, 2003 was amended by the commissioners of Gravity Sub-District "A" Gravity Drainage District One by a vote of four in favor and none opposed.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

ACCOUNTING AND REPORTING:

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

All six of the payments were properly coded to the correct general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the majority of the commission. Also in addition, each of the disbursements were traced to the district's minute book where they were approved by the majority of the commission in attendance at each meeting.

MEETINGS:

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 40:11 through 40:12 (the open meetings law).

Gravity Sub-District "A", Gravity Drainage District One is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although we could not prove that such documents were properly posted, a copy of the notice announcing each meeting, and its agenda, was found within the Gravity Sub-District "A" Gravity Drainage District One's minutes of the meetings.

DEBT:

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES:

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district for the year indicated no approval for bonuses, advances or gifts were noted. We also inspected payment records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated March 26, 2003, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Gravity Sub-District "A" Gravity Drainage District One and the Legislative Authority, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:912, this report is distributed by the Legislative Auditor as a public document.

Broadhurst, Hamilton & Company
BROADHURST, HAMILTON & COMPANY
Certified Public Accountants

GRAVITY SUB-DISTRICT 'A'
GRAVITY DRAINAGE DISTRICT ONE
Jefferson Davis Parish

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BALANCE SHEET
AS OF DECEMBER 31, 2000
(Prepared Without Audit or Review)

		GOVERNMENTAL FUND TYPE
		SPECIAL REVENUE FUND
ASSETS AND OTHER DEBITS		
ASSETS:		
Cash and cash equivalents	(Note E)	\$ 66,200
Receivables	(Note E)	_____ 21,811
TOTAL ASSETS AND OTHER DEBITS		\$ _____ 88,011
LIABILITIES, EQUITY AND OTHER CREDITS		
LIABILITIES:		
Accounts Payable		\$ _____ 1,000
Total Liabilities		\$ _____ 1,000
FUND EQUITY:		
Fund balance - unreserved - undesignated		_____ 86,880
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS		\$ _____ 88,011

NOTE: Subject to the comments contained in the Accountants' Compilation report and notes to financial statements which are an integral part hereof.

GRAVITY SUBDISTRICT "A"
GRAVITY DRAINAGE DISTRICT ONE
Jefferson State Parish

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**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2000**
(Prepared Without Audit or Review)

REVENUES:

Ad valorem taxes	\$	47,410	
State revenue sharing (net)		1,625	
FEMA payments		998	
Interest earnings		<u>420</u>	
Total Revenues	\$		50,453

EXPENDITURES:

Per diem expense - Board members	\$	3,350	
Secretary compensation		3,400	
Sheriff's pension fund		1,928	
Office expense		13	
Professional Services		1,000	
Maintenance on Sub-District		<u>47,667</u>	
Total Expenditures			54,758

EXCESS OF REVENUES OVER EXPENDITURES	\$		(4,305)
FUND BALANCE AT BEGINNING OF YEAR			50,240
FUND BALANCE AT END OF YEAR	\$		54,935

NOTE: Subject to the comments contained in the Accountant's Compilation report and notes to financial statements which are an integral part hereof.

GRAVITY SUB-DISTRICT 'A'
GRAVITY DRAINAGE DISTRICT ONE
 Jefferson Davis Parish

**STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - BUDGET
 (MANIPULATED) (BRIEF) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009**
 (Prepared Without Audit or Review)

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Admission fees	\$ 47,811	\$ 47,418	\$ (393)
Revenue sharing	1,825	1,825	(0)
FEMA Payments	848	848	-
Interest	260	428	168
Total Revenues	\$ 50,744	\$ 50,519	\$ (225)
EXPENDITURES:			
Per diem expense - Board members	\$ 3,000	\$ 3,000	\$ -
Secretary compensation	2,400	2,400	-
Board's pension fund	1,718	1,838	(120)
Office expense	580	15	565
Professional services	1,000	1,000	0
Maintenance on Sub-District	52,580	47,081	15,499
Total Expenditures	\$ 57,278	\$ 57,334	\$ 18,812
DEFICIENCY OF REVENUES UNDER EXPENDITURES	\$ (24,074)	\$ (24,074)	\$ 18,812
FUND BALANCE AT BEGINNING OF YEAR	59,248	59,248	-
FUND BALANCE AT END OF YEAR	\$ 35,174	\$ 35,174	\$ 18,812

NOTE: Subject to the comments contained in the Accountants' Compilation report and notes to financial statements which are an integral part hereof.

**GRAVITY SUB-DISTRICT "A"
GRAVITY DRAINAGE DISTRICT ONE
Jefferson Davis Parish**

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NOTES TO FINANCIAL STATEMENTS

INTRODUCTION:

The Gravity Sub-District "A", Gravity Drainage District One, was created by the Jefferson Davis Parish Police Jury, as authorized by Louisiana Revised Statute 33:7721. The Gravity Sub-District "A" is governed by a five-member board of commissioners, nominated by the residents of the District and subsequently appointed by the parish police jury, that is responsible for providing proper drainage and maintenance of such systems. The commissioners receive no compensation for serving on the drainage sub-district's board. The drainage sub-district has one employee.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of The Gravity Sub-District "A", Gravity Drainage District One 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. The accompanying statements present only transactions of the Gravity Sub-District "A" Gravity Drainage District One.

B. REPORTING ENTITY

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. These criteria include:

1. Appointment of 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 of the organization to provide specific financial benefits to or 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 the organization's governing body, the Gravity Sub-District "A", Gravity Drainage District One was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the sub-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 governmental reporting entity.

(Continued)

NOTES TO FINANCIAL STATEMENTS

C. FUND ACCOUNTING

The Gravity Sub-District "A" Gravity Drainage District uses funds 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 government functions or activities.

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

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The Gravity Sub-District "A" Gravity Drainage District has only a general fund which is the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund are determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases/decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related commission on state revenue sharing (which is based on population and households in the parish) are recorded when earned and available. Ad valorem taxes are considered available when they are collectible within 90 days after the end of the current period. Interest income is recorded when earned. Miscellaneous revenues are recognized when received in cash. Self-assessed taxes are recorded when earned.

Expenditures

Expenditures are recognized in the accounting period in which the fund liability is incurred, except for debt service, prepaid expenses and other long term obligations, if any, which are recognized when paid.

NOTES TO FINANCIAL STATEMENTS

E. BUDGET PRACTICES

The sub-district follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to December 1 each year, the District prepares an operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. The original budget for the next year is legally adopted at the November meeting.
3. Budgets for the Special Revenue Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).
4. The budget is then legally amended, as needed, and adopted by the board.
5. All budgetary appropriations lapse at the end of each year.

F. ENCUMBRANCES

The sub-district does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. INVENTORIES

Inventories are valued at the lower of cost or market. At December 31, 2000, the drainage sub-district had no inventories.

I. PREPAID ITEMS

At December 31, 2000, the drainage sub-district had no prepaid items.

J. FIXED ASSETS

At December 31, 2000, the drainage sub-district had no fixed assets.

K. COMPENSATED ABSENCES

The drainage sub-district does not have a formal leave policy since it has only one part-time employee.

GREYTY SUB-DISTRICT "A"
GREYTY DRAINAGE DISTRICT ONE
Jefferson Davis Parish

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NOTES TO FINANCIAL STATEMENTS

L. LONG-TERM OBLIGATIONS

At December 31, 2003, the drainage sub-district had no long-term obligations.

M. FUND EQUITY

Unreserved Fund Balance

Represents those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Reserved Fund Balance

Reserved fund balance represents tentative plans for future use of financial resources.

NOTE 2: LEASED TAXES

The following is a summary of authorized and leased ad valorem taxes:

	Authorized Millage	Leased Millage
Greedy Drainage District #1, Sub A	<u>11.78 mills</u>	<u>11.20 mills</u>

NOTE 3: CASH AND CASH EQUIVALENTS

At December 31, 2003, the Sub-District had cash and cash equivalents totaling \$25,206, as follows:

Demand Deposits	\$ 25,206
Party Cash	<u> </u>
Total Cash and Cash Equivalents	<u>\$ 25,206</u>

These deposits are stated at cost, which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2003, the sub-district had \$25,207 in deposits (collected bank balances). These deposits are secured from risk by \$25,207 of federal deposit insurance.

Even though pledged securities are considered uncollateralized (Category II) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 28:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sub-district that the fiscal agent has failed to pay deposited funds upon demand. As of December 31, 2003, the sub-district did not have any funds secured by pledged securities.

NOTE 4: RECEIVABLES

(Continued)

GRAVITY SUB-DISTRICT "A"
GRAVITY DRAINAGE DISTRICT ONE
Jefferson Davis Parish

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NOTES TO FINANCIAL STATEMENTS

The following is a summary of receivables at December 31, 2003:

CLASS OF RECEIVABLES

Ad valorem taxes-current	\$ 21,615
Ad valorem taxes interest-current	<u>2</u>
Total Receivables	<u>\$ 21,617</u>

NOTE 5: LEASES

At December 31, 2003, the sub-district had no leases.

NOTE 6: RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ended December 31, 2003.

NOTE 7: LITIGATION AND CLAIMS

The Sub-District is not aware of any claims, asserted or unasserted, pending as of December 31, 2003.

NOTE 8: RISK MANAGEMENT

The Gravity Sub-District "A" Gravity District One is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Since the Gravity Sub-District "A" Gravity District One is a component unit of the Jefferson Davis Police Jury, it falls under the liability protection of the police jury. The Jefferson Davis Police Jury has elected to purchase insurance coverage through the commercial insurance market to cover its exposure to loss. The Jefferson Davis Police Jury Assn is insured up to policy limits for each of the above risks. There were no significant changes in coverages, retentions, or limits during the year ended December 31, 2003. Settled claims have not exceeded the commercial coverages in any of the previous three fiscal years.

(Continued)

LOUISIANA ATTRIBUTION QUESTIONNAIRE

GRANTY SUB-DISTRICT "B"
GRANTY DRAINAGE DISTRICT ONE
Jefferson Davis Parish
State of Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE
For the period ended December 31, 2004

February 20, 2004

To: Broadhurst, Hamilton & Company
Gretnay, Louisiana

In connection with your compilation of our financial statements as of December 31, 2003 and for the year ended, and as required by Louisiana Revised Statute 24:515 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of February 20, 2004.

Public Bid Law:

It is true that we have complied with the public bid law, LSA-RS Title 36:2272, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees:

It is true that no employee or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1121- 1134.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes No

Budgeting:

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 28:1201-14) or the budget requirements of LSA-RS 39:34.

Yes No

Accounting and Reporting:

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:37, and 44:38.

Yes No

(Continued)

GRANTY SUB-DISTRICT "A"
GRANTY DRAINAGE DISTRICT ONE
Jefferson Davis Parish
State of Louisiana

We have filed our annual financial statements in accordance with LSA-RS 24:214, 24:263, and/or 24:267, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:213.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:13.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VI, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 32 of the 1878 Louisiana Constitution, and LSA-RS 24:1418-65-1418.66.

Yes No


Advances and Salaries

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79- 728.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



President

2/26/09 Date

DATA COLLECTION FORM