

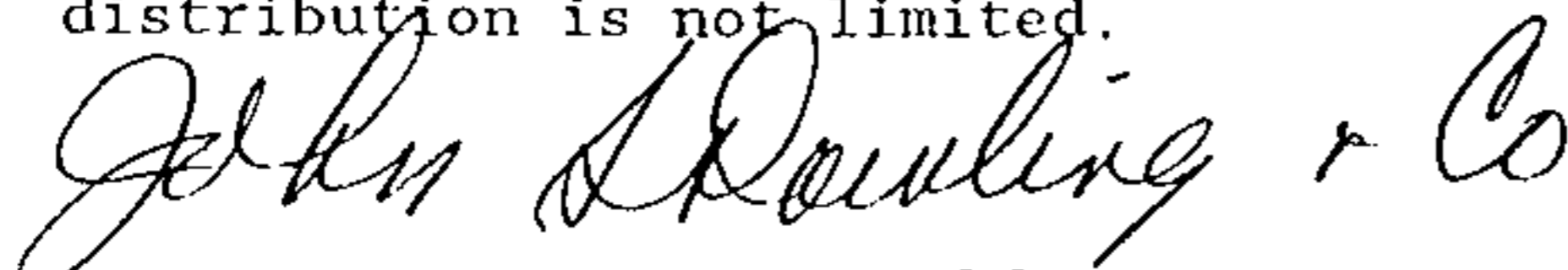
To the Board of Commissioners
Gravity Drainage District No. One of
Ward Two of St. Landry Parish
Page 2

Management's Response:

The budget for the fiscal year ending December 31, 1998 was adopted in December of 1997.

We considered this instance of noncompliance in forming our opinion on whether the Gravity Drainage District No. One of Ward Two of St. Landry Parish's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated January 30, 1998, on those general purpose financial statements.

This report is intended for the information of the Gravity Drainage District No. One of Ward Two of St. Landry Parish, its Board of Commissioners, and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.



Opelousas, Louisiana
January 30, 1998

John Newton Stout, CPA
 Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Dwight Ledoux, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Cart, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

John S. Dowling, CPA
 (1904-1984)

Harold Dupre, CPA
 Retired

To the Board of Commissioners
 Gravity Drainage District No. One of
 Ward Two of St. Landry Parish
 Sunset, Louisiana

We have audited the general purpose financial statements of Gravity Drainage District No. One of Ward Two of St. Landry Parish, Sunset, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated January 30, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Gravity Drainage District No. One of Ward Two of St. Landry Parish, Sunset, Louisiana, is the responsibility of the Drainage District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Drainage District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Gravity Drainage District No. One of Ward Two of St. Landry Parish's 1997 financial statements.

Budget Adoption:

A budget for the General Fund was not adopted until June of 1997.

Cause:

Even though the District was monitoring its expenditures in relation to its revenues, it did not formally adopt a budget until June, 1997.

Criteria:

LA R.S. 39:1308 states that a budget must be adopted before the beginning of a new fiscal year.

Effect:

Revenues and expenditures are not being monitored according to state law.

To the Board of Commissioners
Gravity Drainage District No. One of
Ward Two of St. Landry Parish
Page 2

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Gravity Drainage District No. One of Ward Two of St. Landry Parish, Sunset, Louisiana, its Board of Commissioners and the appropriate regulatory body. However this report is a matter of public record and its distribution is not limited.

John A. Dowling & Co

Opelousas, Louisiana
January 30, 1998

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 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners
 Gravity Drainage District No. One of
 Ward Two of St. Landry Parish
 Sunset, Louisiana

We have audited the general purpose financial statements of Gravity Drainage District No. One of Ward Two of St. Landry Parish, Sunset, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated January 30, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Gravity Drainage District No. One of Ward Two of St. Landry Parish, Sunset, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Gravity Drainage District No. One of Ward Two of St. Landry Parish, Sunset, Louisiana, for the year ended December 31, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

4. LONG-TERM DEBT - Continued

Changes in Long-term Liabilities. During the year ended December 31, 1997, the following changes occurred in liabilities reported in the General Long-term Debt Account Group:

	<u>Balance</u> <u>January 1</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>December 31</u>
General obligation	\$6,000		\$1,000	\$5,000

5. FUND BALANCE

The General and Debt Service Funds do not have a deficit fund balance for the year ended December 31, 1997.

6. PER DIEM

A schedule of per diem paid to the board members is presented below:

	<u>Per</u> <u>Diem</u>
<u>Governing Board Members</u>	
Antoine Bajat, Jr.	\$1,440
Jake Benoit	1,440
Samuel P. Henry	1,440
A. F. "Pete" Olivier	1,440
Dale Richard	<u>1,440</u>
	<u>7,200</u>

GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

3. 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 Assessor of St. Landry Parish.

The District was required to remit 2.96% in 1997 of their total ad valorem taxes per the tax roll 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 revenue 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 Received</u>	<u>Tax</u>
	<u>Tax Roll</u>	<u>Requirements</u>	<u>Uncollectible Taxes</u>	<u>in December</u>	<u>Receivable</u>
1997	\$73,019	\$2,160	\$2,126	\$8,351	\$60,382

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

4. LONG-TERM DEBT

General Obligation Bonds. The District issued \$350,000 of 9% general obligation bonds dated May 1, 1982, for general government activities. Of the general obligation bonds, \$5,000 are currently outstanding. Annual debt service requirements to maturity for the general obligation bonds are as follows:

	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
December 31,			
1998	\$405	\$1,000	\$1,405
1999	315	1,000	1,315
2000	225	1,000	1,225
2001	135	1,000	1,135
2002	<u>45</u>	<u>1,000</u>	<u>1,045</u>
	<u>1,125</u>	<u>5,000</u>	<u>6,125</u>

GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

H. FIXED ASSETS AND LONG-TERM DEBT - Continued

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-term Debt Account Group, not in the governmental funds.

The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

I. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements 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 aggregate of this data.

J. COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompanying general purpose financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

2. CASH AND INVESTMENTS

At December 31, 1997, the bank balances of cash in interest-bearing checking accounts and certificates of deposit were \$168,623, and \$215,000, respectively. The cash and investments are fully secured by federal deposit insurance and/or by collateral pledged by the banks in the District's name.

GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. BASIS 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.

Purchase of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund type inventories are recorded as expenditures when purchased and items on hand at year-end, if material, are 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. BUDGETS

The District adopted a 1997 budget for the General Fund in June, 1997.

F. ENCUMBRANCES

The District does not employ the encumbrance system of accounting.

G. INVESTMENTS IN CASH

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 investment.

H. FIXED ASSETS AND LONG-TERM DEBT

Public domain (infrastructure) general fixed assets consisting of drainage improvements are not capitalized. Interest costs during construction are not capitalized. The Gravity Drainage District No. One of Ward Two had no other type of fixed asset purchases.

GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 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 designated to provide accountability for certain assets and liabilities that are not recorded 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. Governmental funds of the District include the following:

1. General Fund - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds.
2. Debt Service Fund - accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the General Long-term Debt Account Group.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds 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 types. 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.

GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>1997</u>		<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>1996</u> <u>ACTUAL</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>REVENUES</u>				
Taxes				
Property taxes	\$64,000	\$68,726	\$4,726	\$66,861
Intergovernmental				
State revenue sharing	18,000	18,249	249	18,739
Interest				
On property taxes	100	161	61	205
On investments	<u>12,000</u>	<u>15,106</u>	<u>3,106</u>	<u>12,223</u>
<u>Total revenues</u>	<u>94,100</u>	<u>102,242</u>	<u>8,142</u>	<u>98,028</u>
<u>EXPENDITURES</u>				
Current operating				
General and administrative				
Accounting	3,800	3,750	50	3,706
Office expense	500	150	350	81
Per diem	7,200	7,200		7,200
Telephone	100	31	69	31
Bank charges	100	91	9	94
Insurance	300		300	
Drainage				
Maintenance	60,000	46,002	13,998	50,098
Soil conservation fees	500	500		500
Capital outlay				
Engineering fees	<u>200</u>	<u> </u>	<u>200</u>	<u>216</u>
<u>Total expenditures</u>	<u>72,700</u>	<u>57,724</u>	<u>14,976</u>	<u>61,926</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES</u>	<u>21,400</u>	44,518	<u>23,118</u>	36,102
<u>FUND BALANCE</u> , beginning of year		402,888		366,786
Prior period adjustment		_____		_____
<u>FUND BALANCE</u> , end of year		<u>447,406</u>		<u>402,888</u>

The accompanying notes are an integral part of this statement.

GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>(MEMORANDUM ONLY)</u>	
			<u>1997</u>	<u>1996</u>
<u>REVENUES</u>				
Taxes				
Property taxes	\$68,726		\$68,726	\$66,861
Intergovernmental				
State revenue sharing	18,249		18,249	18,739
Interest				
On property taxes	161		161	205
On investments	15,106	\$212	15,318	12,461
<u>Total revenues</u>	<u>102,242</u>	<u>212</u>	<u>102,454</u>	<u>98,266</u>
<u>EXPENDITURES</u>				
Current operating				
General and administrative				
Accounting	3,750		3,750	3,706
Office expense	150		150	81
Per diem	7,200		7,200	7,200
Telephone	31		31	31
Bank charges	91	60	151	154
Drainage				
Maintenance	46,002		46,002	50,098
Soil conservation fees	500		500	500
Engineering fees				216
Debt service				
Bonds paid		1,000	1,000	1,000
Interest paid		495	495	585
<u>Total expenditures</u>	<u>57,724</u>	<u>1,555</u>	<u>59,279</u>	<u>63,571</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	44,518	(1,343)	43,175	34,695
<u>FUND BALANCE</u> , beginning of year	402,888	11,455	414,343	379,648
Prior period adjustment	-----	-----	-----	-----
<u>FUND BALANCE</u> , end of year	<u>447,406</u>	<u>10,112</u>	<u>457,518</u>	<u>414,343</u>

The accompanying notes are an integral part of this statement.

GRAVITY DRAINAGE DISTRICT NO ONE OF WARD TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 1997

	<u>GOVERNMENTAL FUND TYPES</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS</u>
	<u>GENERAL</u>	<u>GENERAL</u>	<u>(MEMORANDUM ONLY)</u>
	<u>DEBT</u>	<u>LONG-TERM</u>	<u>1997</u>
	<u>SERVICE</u>	<u>DEBT</u>	<u>1996</u>
<u>ASSETS</u>			
Cash	\$158,229		\$168,341
Investments	215,000		215,000
Property taxes receivable (net)	60,382		60,382
Revenue sharing receivable	12,539		12,539
Amount available in Debt Service Fund		\$5,000	5,000
Accrued interest receivable	<u>1,257</u>		<u>1,257</u>
<u>Total assets</u>	<u>447,407</u>	<u>5,000</u>	<u>462,519</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>LIABILITIES</u>			
Bonds payable		\$5,000	\$5,000
<u>Total liabilities</u>	<u>-0-</u>	<u>5,000</u>	<u>5,000</u>
<u>FUND EQUITY</u>			
Fund balance			
Reserved for debt service		5,000	6,000
Unreserved, undesignated	\$447,407	452,519	408,343
<u>Total fund balance</u>	<u>447,407</u>	<u>457,519</u>	<u>414,343</u>
<u>Total liabilities and fund equity</u>	<u>447,407</u>	<u>5,000</u>	<u>420,343</u>

The accompanying notes are an integral part of this statement.

John Newton Stout, CPA
Joel Lanclos, Jr., CPA
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James L. Nicholson, Jr., CPA
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A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

1
John S. Dowling, CPA
(1904-1984)

Harold Dupre, CPA
Retired

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Gravity Drainage District No. One of
Ward Two of St. Landry Parish
Sunset, Louisiana

We have audited the accompanying general purpose financial statements of the Gravity Drainage District No. One of Ward Two of St. Landry Parish, Sunset, Louisiana, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1997. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Gravity Drainage District No. One of Ward Two of St. Landry Parish, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated January 30, 1998 on our consideration of the Gravity Drainage District No. One of Ward Two's internal control structure and a report dated January 30, 1998 on its compliance with laws and regulations.

A handwritten signature in cursive script, reading 'John S. Dowling & Co'. The signature is written in dark ink and is positioned above the typed name and date.

Opelousas, Louisiana
January 30, 1998

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GRAVITY DRAINAGE DISTRICT NO. ONE
OF WARD TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other 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 3-4-98