

**CRIVITY BRIDGEG DISTRICT NO. ONE OF WARD TWO OF ST. LANDRY PARISH
SERVISE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1974**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PREPARATION

The accompanying general purpose financial statements of the Crivity Bridgess District No. One of Ward Two of St. Landry Parish 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 standards-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 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 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 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.

Because the police jury appoints the five commissioners of Crivity Bridgess District No. One of Ward Two, and thus has the ability to impose its will on the Bridgess District, 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.

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FALL 1997
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**GRAVITY SEWERAGE DISTRICT NO. ONE
OF PARISH TWO OF ST. LANDRY PARISH
SUNSET, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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: July 1, 1998



JOHN S. BOWLING & COMPANY
A CORPORATION OF QUALIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the Gravity Drainage District No. One of Ward Two of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1996. 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 statements 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, 1996, 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 May 3, 1997 on our consideration of the Gravity Drainage District No. One of Ward Two's internal control structure and a report dated May 3, 1997 on its compliance with laws and regulations.

John S. Dowling & Co
 Bayou, Louisiana
 May 3, 1997

CRAWFORD DRAINAGE DISTRICT NO. ONE OF WABE TWP. OF ST. LOUIS PARISH
 SUITE, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1956

	1956		VARIANCE FAVORABLE UNFAVORABLE	1955 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Taxes				
Property taxes	\$42,000	\$44,841	\$2,841	\$43,895
Intergovernmental				
State revenue sharing	21,000	18,379	(2,621)	19,998
Interest				
On property taxes	100	284	184	174
On investments	11,900	12,213	313	31,432
Total interest	12,000	12,567	567	31,606
Total revenues	75,000	75,991	991	95,931
EXPENDITURES				
Current operating				
General and administrative				
Accounting	3,500	3,196	\$304	3,793
Office expense	500	81	419	238
Post office	7,500	7,389	111	7,008
Telephone	100	31	69	51
Bank charges	100	94	6	93
Bond insurance	300	300		370
Debt service				
Maintenance	58,000	58,898	(898)	64,554
Ball conservation fund	500	500		500
Capital outlay				
Engineering fees		150	(150)	
Total expenditures	72,500	71,924	576	72,633
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	2,500	4,067	1,567	18,298
FUND BALANCE, beginning of year				
		58,286		41,635
Prior period adjustment				
				33,601
FUND BALANCE, end of year				
		62,353		59,534

The accompanying notes are an integral part of this statement.

SEWAGE DRAINAGE DISTRICT NO. ONE OF WARD TWO OF ST. LARRY PARISH
SHERIDAN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1976

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 designed 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 acquisition 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 revenues 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 management 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 revenues (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 measurable in amount, 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.

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JOHN S. DOWLING & COMPANY

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1984-1985

Member, State, CPA
Council

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
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
Bossier, Louisiana

We have audited the general purpose financial statements of Gravity Drainage District No. One of Ward Two of St. Landry Parish, as of and for the year ended December 31, 1994, and have issued our report thereon dated May 3, 1997.

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 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

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.

Bossier, Louisiana
May 3, 1997

GRANITE BRASSHOLM DISTRICT NO. ONE OF PARISH TWO OF ST. LOUIS PARISH
 SUBJECT: LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1990

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL	(REVENUES ONLY)	
			1990	1989
REVENUES				
Taxes				
Property taxes	\$64,881		\$64,881	\$65,899
Intergovernmental				
State revenue sharing	18,759		18,759	19,898
Interest				
On property taxes	205		205	156
On investments	12,223	574	12,797	13,637
Total revenues	95,068	574	95,642	99,589
EXPENDITURES				
Current operating				
General and administrative				
Accounting	3,706		3,706	3,745
Office expenses	81		81	260
Post office	7,300		7,300	7,300
Telephone	31		31	31
Bank charges	84	68	152	191
Bond insurance				218
Drainage				
Maintenance	50,098		50,098	45,316
Soil conservation fees	508		508	500
Engineering fees	216		216	
Debt service				
Bonds paid		1,000	1,000	1,000
Interest paid		503	503	617
Total expenditures	61,928	1,503	63,431	58,126
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	33,140	(929)	32,211	36,573
FUND BALANCES, beginning of year	188,796	12,882	201,678	208,437
Prior period adjustments	-----	-----	-----	11,487
FUND BALANCE, end of year	221,836	11,953	233,789	229,924

The accompanying notes are an integral part of this statement.

To the Board of Commissioners
Crawley Drainage District No. One of
Ward Two of St. Landry Parish
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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 Crawley Drainage District No. One of Ward Two of St. Landry Parish, 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. Deuling, C.A.

Accountant, Louisiana
May 5, 1997

John Newton Wood, CPA
 Joel Lavette, Jr., CPA
 Ronald J. Kelly, CPA
 Douglas Moore, CPA
 Charles S. Finkert, CPA
 James L. Mahoney, Jr., CPA
 G. Kenneth Perry, CPA
 Bruce J. Cole, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF (STATE OF MISSISSIPPI)

John S. Dowling, CPA
 (Principal)

Member-Signatory (1974)
 Member

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL,
 STATISTICAL BASIS OR AN AUDIT OF FEDERAL FINANCE
 FINANCIAL STATEMENTS PREPARED IN ACCORDANCE
 WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the general purpose financial statements of Gravity Drainage District No. One of Ward Two of St. Landry Parish, as of and for the year ended December 31, 1984, and have issued our report thereon dated May 3, 1987.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are employed 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 recorded 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 for the year ended December 31, 1984, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of selected policies and procedures and whether they have been placed in operation, and we assessed control risks 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.

SEWERAGE DRAINAGE DISTRICT NO. ONE OF PARISH TWO OF ST. LOUISY PARISH
 LAUREN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1996

4. LONG-TERM DEBT - Continued

Changes in Long-Term Liabilities. During the year ended December 31, 1996, the following changes occurred in liabilities reported in the General Long-Term Debt Account Group:

	Balance January 1	Additions	Payments	Balance December 31
General obligations	\$7,000		\$1,000	\$6,000

5. FUND BALANCE

The General and Debt Service Funds do not have a deficit fund balance for the year ended December 31, 1996.

A prior period adjustment was made to record State Revenue Sharing as a receivable in the year that property tax, on which it is based, was assessed.

6. PER DIEM

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

	Per Diem
<u>Boarding Board Members</u>	
Archieve Rajak, Jr.	\$1,440
John Russell	1,440
Samuel P. Herby	1,440
A. F. "Fuzz" Blasier	1,440
Paul Richard	1,440
	<u>7,200</u>

SEMIETY DRAINAGE DISTRICT NO. ONE OF PARISH TWO OF ST. LANDRY PARISH
LOUISIANA
REPORT TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1958

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 3.000% in 1958 of the 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:

	Total Per Tax Roll	Pension Fund Requirements	Allowance for Uncollectible Tax Received		Tax Receivable
			Taxes	in Shares	
1958	\$48,384	\$3,300	\$5,984	\$1,304	\$48,384

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 \$250,000 of 5% general obligation bonds dated May 1, 1953, for general government activities. Of the general obligation bonds, \$8,000 are currently maturing. Annual debt service requirements to maturity for the general obligation bonds are as follows:

December 31,	Interest	Principal	Total
1957	\$400	\$1,800	\$2,200
1958	400	1,800	2,200
1959	410	1,800	2,210
2060	270	1,800	2,070
2061	150	1,800	1,950
2062	—00	1,800	1,800
	<u>1,630</u>	<u>8,000</u>	<u>9,630</u>

QUALITY SERVICE DISTRICT NO. ONE OF AND-THO OF ST. LAMAR PARISH
PARISH, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 1976

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. 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, expenditures recognized for governmental fund types exclude 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.

J. 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. Rather, in such data comparability is a consideration. Interfund eliminations have not been made in the aggregate of this data.

K. 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, 1976, the book balances of cash in interest-bearing checking accounts and certificates of deposit were \$176,682, 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. LOUISY PARISH
LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1996

2. REVIEW OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. BAISIS DE 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 assessable to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not assessable until actually received. Investment earnings are recorded as earned when they are assessable and available.

Purchases 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.

K. REVENUE

The District legally adopted a budget for the General Fund for the year ended December 31, 1996.

F. EXHIBITURES

The District does not employ the double-entry 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. CHANGE IN ACCOUNTING PRINCIPLE

During the current fiscal year, the Gravity Drainage District No. One of Ward Two changed its method of accounting for public domain (infrastructure) general fund assets. Infrastructure assets which were capitalized in prior years have been removed from the General Fixed Assets Account Group and are not capitalized in 1996.

I. FIXED ASSETS AND LONG-TERM DEBT

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