

This report is intended for the information of management and other state agency agencies. However, this report is a matter of public record and its distribution is not limited.

Mr. Tracy, Quirk & Lusk

John Charles, 101100000
July 12, 1987

MCELROY, QUIRK & BURCH

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE ISSUES ON AN ASPECT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Grassy Drainage District No. 1
of Jefferson Davis Parish
WVLA, LOUISIANA

We have audited the general purpose financial statements of the Grassy Drainage District No. 1 of Jefferson Davis Parish, Louisiana, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated July 13, 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. 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.

Compliance with laws, regulations, contracts, and grants applicable to Grassy Drainage District No. 1 of Jefferson Davis Parish, Louisiana, is the responsibility of Grassy Drainage District No. 1 of Jefferson Davis Parish, Louisiana'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 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 during the year ended December 31, 1996 that are required to be reported under Government Auditing Standards. However, the District did not comply with the requirements that the audited financial statements and reports on internal control structure and on compliance be submitted to the Louisiana Legislative Auditor not later than June 30, 1997.

This report is intended for the information of management and other State and Parish public agencies. However, this report is a matter of public record, and its distribution is not limited.

McGreg. Smith & Lynch

Lake Charles, Louisiana
July 11, 1993

In planning and performing our audit of the general purpose financial statements of Gravois Drainage District No. 3 of Jefferson Davis Parish, Louisiana, for the year ended December 31, 1995, 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 financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Because of the entity's size and the limited number of accounting personnel, it is not feasible to segregate duties to achieve effective internal accounting control. Management of the District has considered this weakness and determined that it would not be cost effective to employ sufficient personnel to obtain adequate segregation of duties. Management has attempted to mitigate this weakness by its supervision and review procedures.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the financial statements of the Gravois Drainage District No. 3 of Jefferson Davis Parish, Louisiana for the year ended December 31, 1995.

McELROY, QUINN & BURCH

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Gravity Drainage District No. 1
of Jefferson Davis Parish
Wish, Louisiana

We have audited the general purpose financial statements of the Gravity Drainage District No. 1 of Jefferson Davis Parish, Louisiana, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated July 11, 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. 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 Gravity Drainage District No. 1 of Jefferson Davis Parish, 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 structures 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 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.

NOTES TO FINANCIAL STATEMENTS

3. Schedule of Commissioners' Compensation

Commissioners:		
J. H. BRADY	\$	600
H. J. DUNCAN		500
Bobby LOUISIANA		500
Ernest BRADY		500
Wayne FLEMING		500
Clarence B. BOWEN		500
		<u>3,100</u>
Total	\$	<u>3,100</u>

4. Assessment for the Louisiana State Employees' Retirement System

The Jefferson Davis Parish Sheriff's OFFICE reduced the November tax collection for the yearly contribution to the Louisiana State Employees' Retirement Fund in the amount of \$3,763. Since this fund is not on behalf of any of the OFFICE's employees, no additional disclosure is required.

NOTES TO FINANCIAL STATEMENTS

1. Individual Fund Receivables and Payable Balances

As December 31, 1999 these balances consisted of:

Fund	Interest Receivable	Interest Payable
Special Revenue Fund	\$ 1,118	\$ -
Debt Service Fund	-	2,118
	<u>\$ 1,118</u>	<u>\$ 2,118</u>

4. Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 1999:

	Balance 12/31/98	Additions	Retirements	Balance 12/31/99
General Obligation Bonds	\$ 115,000	\$ -	\$ 150,000	\$ 265,000

Bonds payable at December 31, 1999 are comprised of the following issues:

General Obligation Bond	
1400,000 1978 Public Improvement serial bonds due in annual installments of \$15,000 to \$40,000 through 1999; interest at 4.0% - 6.00%	\$ 265,000

The annual requirements to amortize debt outstanding as of December 31, 1999, including interest payments of \$18,000, are as follows:

Annual Requirements to Amortize Long-Term Debt
December 31, 1999

Year ending December 31,	General Obligation
1999-2000	\$ 283,000

NOTES TO FINANCIAL STATEMENTS

Deposits in excess of Federally insured amounts are required by Louisiana state statute to be protected by collateral of equal market value. Authorized collateral includes general obligations of the U.S. Government, obligations insured or guaranteed by an agency established by the U.S. Government, general obligation bonds of any state of the U.S., or of any Louisiana parish, municipality or school district.

The District's bank demand and time deposits at year end were entirely covered by federal depository insurance or by pledges of securities owned by the financial institution in the District's name.

Cash and certificates of deposit of the DISTRICT are classified into three categories to give an indication of the level of risk assumed at year end. Category 1 represents those deposits insured (inclusive of FDIC) or collateralized with securities held by the District or its agent in the District's name. Category 2 represents deposits collateralized with securities held by the pledging financial institution's trust department or agent in the District's name. Category 3 represents deposits uncollateralized including any securities held for the entity but not in the District's name.

Balances at December 31, 1986 were as follows:

	<u>Carrying Amount</u>	<u>Book Balance</u>
Demand deposits-interest bearing (category 1)	\$ 12,188	\$ 12,188
Time deposits-interest bearing (category 1)	<u>484,661</u>	<u>484,661</u>
Total	<u>\$ 496,849</u>	<u>\$ 496,849</u>

Certificates of deposit are stated at cost, which also equals fair market values.

NOTES TO FINANCIAL STATEMENTS

The District is authorized by state statutes to open depositories in only those banks with branch offices in the state. State statutes also authorize the District to invest in U.S. Bonds and Treasury Notes and other federally insured instruments. Investments in time certificates of deposit can be placed with Louisiana state banks or with national banks having their principal office in the state.

F. Total Columns on Combined Statements-Overview

Total columns on the combined statements overview are explained elsewhere only to indicate 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.

G. Ad Valorem Taxes

Ad valorem taxes were levied by the Gravity Drainage District No. 1 of Jefferson Davis Parish for the year 1989 in the amount of 12 mills on the dollar assessed valuation on all taxable property in the District, of which 5.62 mills is for the purpose of paying the principal and interest due on the issue of \$40,000 of Public Improvement Bonds, and 6.38 mills for the purpose of maintaining and operating the drainage works within the District. The taxes are collected by the Jefferson Davis Parish Sheriff and then are transferred to the District.

The ad valorem taxes are levied November 1st of each year. Ad valorem taxes are due by December 31st and are delinquent January 1st. Delinquent property taxes are assessed interest at one and one-quarter percent per month for the period of delinquency. Property owners with taxes still delinquent by March are notified by certified mail of impending sale. Sale of delinquent properties is held each year on the Wednesday closest to May 15th.

H. Cash and Certificates of deposit

The Gravity Drainage District No. 1 maintains demand cash and time deposits (certificates of deposit) through local depository banks which are members of the Federal Reserve System.

NOTES TO FINANCIAL STATEMENTS

2. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement bases applied.

The governmental funds are maintained on the modified accrual basis of accounting, utilizing the following practices in recording revenues and expenditures.

Revenues - The governmental fund types use a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. The revenues are recognized when susceptible in amount, i.e., when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Those revenues susceptible to accrual are property taxes and interest revenue.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. Cash and certificates of deposit

Cash balances of all funds are combined and invested in certificates of deposit. Interest earned on these time deposits is distributed to the individual funds on the basis of invested balances of the participating funds during the year.

NOTES TO FINANCIAL STATEMENTS

B. Fund Accounting

The accounts of the Gravity Drainage District No. 1 of Jefferson Davis Parish are organized on the basis of funds and account group, 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. Revenues are accounted for in these individual funds based upon the purpose 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:

GOVERNMENTAL FUNDS

Special Revenue Fund - special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Fund - 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 cost.

C. Fund Assets and Long-Term Liabilities

The gravity drainage district has acquired no fixed assets at this date.

LONG-TERM liabilities reported to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group, such in the governmental funds.

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

Because of their spending measurement focus, expenditures recognized for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term accounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the Special Long-Term Debt Account Group.

GRAVITY DRAINAGE DISTRICT NO. 1
OF JEFFERSON DEWIS PARISH

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The accounting policies of Gravity Drainage District No. 1 of Jefferson Davis Parish, Louisiana, conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:217 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, *Audit of State and Local Governmental Units*. The following is a summary of the more significant policies:

A. Financial Reporting Entity

The accompanying financial statements include the various activities that are within the control and authority of the board of commissioners of the Gravity Drainage District No. 1 of Jefferson Davis Parish, Louisiana. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in Statement No. 14 of the Governmental Accounting Standards Board. This statement defines the reporting entity as the primary government, and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either of the ability to impose will by the primary government, or of the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Based on the foregoing criteria, the Gravity Drainage District No. 1 is a component unit of the Jefferson Davis Parish Police Jury and has no other fiscal or significant managerial responsibility over any other governmental unit that is not included in the financial statements of the Gravity Drainage District No. 1 of Jefferson Davis Parish, Louisiana.

GRAVITY BRASSAGE DISTRICT NO. 1
OF CALIFORNIA CIVIL SERVICE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
Year ended December 31, 1966

	Governmental		Total
	Fund Types		
	Special	DEFC	
	Revenue	Expenses	Change
REVENUES:			
Taxes	\$ 28,015	\$ 86,222	\$ 114,237
Interest on investments	17,912	1,321	19,233
Total revenues	<u>45,927</u>	<u>87,543</u>	<u>133,470</u>
EXPENDITURES:			
Current operations:			
Maintenance work	25,742	-	25,742
Salaries and per diem	3,750	-	3,750
Legal and professional	4,543	-	4,543
Management for Louisiana State			
Employees' Retirement System	1,221	1,462	2,683
Miscellaneous	-	28	28
Debt service:			
Principal	-	50,000	50,000
Interest and fiscal charges	-	12,286	12,286
Total expenditures	<u>34,256</u>	<u>62,768</u>	<u>97,024</u>
Excess (deficiency) of REVENUES over expenditures	11,671	24,775	36,446
Fund balance at beginning of year	480,918	122,422	603,340
Fund balance at end of year	<u>492,589</u>	<u>147,197</u>	<u>639,786</u>

See Notes to Financial Statements.

CROWLEY DRAINAGE DISTRICT NO. 1
OF WASHINGTON STATE PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1998

ASSETS	Governmental		Special	TOTALS Memorandum
	Fund Types		Account	
	Special	Debt	Long-Term Debt	
Cash	\$ 3,963	\$ 8,149	\$ -	\$ 12,112
Certificates of Deposit, et cetera	407,827	27,804	-	435,631
Receivables	18,822	65,281	-	84,103
Due from other funds	3,128	-	-	3,128
ACCUMULATED available in debt service fund	-	-	87,214	87,214
Amount to be provided for retirement of general long-term debt	-	-	127,626	127,626
Total assets	\$ 463,720	\$ 91,234	\$ 2,212,082	\$ 2,767,036
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Due to other funds	\$ -	\$ 3,128	\$ -	\$ 3,128
Bonds Payable	-	-	215,626	215,626
Total liabilities	-	3,128	215,626	218,754
FUND EQUITY:				
Fund balances:				
Assigned:				
Undesignated	461,620	87,234	-	548,854
Total liabilities and fund equity	\$ 463,720	\$ 91,234	\$ 2,212,082	\$ 2,767,036

(See Notes to Financial Statements.)

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MOBILE
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CERTIFIED PUBLIC ACCOUNTANTS

EVINGTON
LAURENCE BLDG.
MOBILE

MEMPHIS OFFICE
TELEPHONE ONE EIGHT
FOUR ZERO FOUR

MEMPHIS, TENNESSEE

INDEPENDENT AUDITOR'S REPORT

BOARD OF DIRECTORS

Gravity Drainage District No. 1
of Jefferson Davis Parish
Wahki, Louisiana

We have audited the accompanying component unit financial statements of Gravity Drainage District No. 1 of Jefferson Davis Parish, Louisiana, as of December 31, 1976, and for the year then ended. These component unit financial statements are the responsibility of Gravity Drainage District No. 1 of Jefferson Davis Parish, Louisiana, management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

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

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Gravity Drainage District No. 1 of Jefferson Davis Parish, Louisiana, as of December 31, 1976, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

McIlroy, Quirk & Burch
Lake Charles, Louisiana
July 13, 1977

GRUITS DRAINAGE DISTRICT NO. 1
OF JEFFERSON DAVID PARSONS

December 31, 1999

COMMISSIONERS

Robby Louviere - President
J. W. Bennett - Vice President
Milward Conant, Sr. - Board Member
Bruce Hanks - Board Member
Wayne Harrison - Board Member

SENIOR TREASURER

Clarence K. Kopp

LEADS COUNCIL

Michael Cassidy - District Manager

GREYS BRASSerie DISTRICT #1
OF JEFFERSON Davis PARISH

FINANCIAL REPORT
December 31, 2008

TABLE OF CONTENTS

	PAGE
INTRODUCTORY SECTION	
Title Page	i
Table of Contents	2
List of Principal Officials	
FINANCIAL SECTION	
Independent Auditor's Report	3
Combined Statements - Overview ("Liquidity" Financial Statements)	
Combined Balance Sheet - All Fund Types and Account Group	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance	5
Notes to Financial Statements	6-12
PREPARING OFFICER'S REPORTS ON INTERNAL CONTROL STRUCTURE AND COMPLIANCE	
Independent Auditor's Report on Internal Control Structures Based on an Audit Performed in Accordance with Government Auditing Standards	13-15
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	16-17

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SEVENTH DISTRICT DISTRICT NO. 1
OF JEFFERSON PARISH, KANSAS
STATE OF LOUISIANA.

COMBINED UNIT FINANCIAL REPORT

DECEMBER 31, 1898

Under provisions of state law, this report is a public document. A copy of this report has been distributed to the auditor, or reviewed, orally and other appropriate public officials. This report is available for public inspection at the Station House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-6-99