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**CONSOLIDATED GRAVITY DRAINAGE
DISTRICT NO. 1
OF JEFFERSON DAVIS PARISH**

**Financial Statements
as of
December 31, 1996**

These financial statements were prepared by the Board of Directors of the District and are not audited. A copy of the report has been submitted to the auditor, or reviewed, and approved by the Board of Directors. The report is available for public inspection at the Board House office of the Legislative and Public Affairs Department, 1000 North Third Street, Jefferson, Louisiana 70002. If you have any questions, please contact the Board of Directors at (504) 938-1100.

RICK J. LEBLANC

CERTIFIED PUBLIC ACCOUNTANT

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Independent Auditor's Report

Board of Directors
Consolidated Gravity Drainage Dist. No. 1
of Jefferson Davis Parish
Bossieres, Louisiana

I have audited the accompanying general purpose financial statements of the Consolidated Gravity Drainage Dist. No. 1 Jefferson Davis Parish as of and for the year ended December 31, 1998. These general purpose financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the consolidated gravity drainage dist. No. 1 of Jefferson Davis Parish as of December 31, 1998, and the results of its operations and the cash flows of its fund type for the year then ended in conformity with generally accepted accounting principles.


Rick J. LeBlanc, CPA

June 6, 1999

Receipt Acknowledged
Legislative Auditor

By 

Statement A

CONSOLIDATED GRAVITY DRAINAGE DIST. NO. 1
OF JEFFERSON DAVIS PARISH
JEFFERSON, LOUISIANA

All Fund Types and Account Groups
Combined Balance Sheet, December 31, 1996

	Governmental Fund Type	
	General Fund	
Assets		
Cash	\$ 8,423	
Investments, at cost	84,737	
Receivables	<u>29,878</u>	
Total Assets		<u>\$ 122,842</u>
Liabilities and Fund Equity		
Unreserved Undesignated Fund Balance	\$ 122,842	
Total Liabilities and Fund Balance		<u>\$ 122,842</u>

The accompanying notes are an integral part of this statement.

**CONSOLIDATED GRAVITY DRAINAGE DIST NO. 1
OF JEFFERSON PARISH PARISH
JEFFERSON, LOUISIANA
Government Fund Types**

**Statement of Revenues, Expenditures, and Changes in Fund
Balances
For the Year Ended December 31, 1996**

General Fund**Revenues**

Taxes: Ad Valorem	\$ 75,502
Intergovernmental: State Revenue Sharing Net	1,098
Miscellaneous: Interest Earnings	<u>2,659</u>
Total Revenues	\$ 82,547

Expenditures

Current Operating -	
Other General Government	8,544
Public Works	<u>78,121</u>
Total Expenditures	<u>87,665</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (5,118)</u>
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Excess (Deficiency) of Revenues Over Expenditures	\$ (5,118)
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Fund Balances at Beginning of Year	<u>187,561</u>
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Fund Balance at End of Year	<u>\$ 182,443</u>
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The accompanying notes are an integral part of this statement.

CONSOLIDATED GRAVITY DRAINAGE DIST. No. 1
OF JEFFERSON DAVIS PARISH
JENNINGS, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund
Balances--Budget (GASB Basis) and Actual
For the Year Ended December 31, 1994

	Budget	Actual	General Fund Favorable (Unfavorable)
Revenues			
Taxes: Ad Valorem	\$ 60,000	\$ 70,882	\$ 10,882
Intergovernmental: State			
Revenue Sharing (Net)	3,700	3,490	(210)
Miscellaneous: Other			
Revenues	<u>4,000</u>	<u>2,000</u>	<u>(2,000)</u>
Total Revenues	87,700	82,562	5,138
Expenditures			
Other General Government	14,161	8,844	5,317
Public Works	<u>128,000</u>	<u>79,321</u>	<u>48,679</u>
Total Expenditures	<u>142,161</u>	<u>88,165</u>	<u>54,996</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (54,461)</u>	<u>\$ (5,603)</u>	<u>\$ 48,858</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (54,461)	\$ (5,603)	\$ 48,858
Fund Balances at Beginning of Year	<u>182,561</u>	<u>187,561</u>	<u>-5,000</u>
Fund Balances at End of Year	<u>\$ 128,100</u>	<u>\$ 181,958</u>	<u>\$ 53,858</u>

The accompanying notes are an integral part of this statement.

**CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
OF JEFFERSON DAVIS PARISH
JEFFERSON, LOUISIANA**

**Notes to the Financial Statements
FOR the Year Ended December 31, 1984**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish is a political subdivision of the state of Louisiana and also a component unit of the Jefferson Davis Parish Police Jury.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governments. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

A. FUND ACCOUNTING

The accounts of the Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish are organized on the basis of one fund, the general fund. The operations of the fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures of expenses. Revenues are accounted for in the individual fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements are described as follows:

General Fund:

The general fund is the general operating fund of the consolidated gravity drainage District No. 1 of Jefferson Davis Parish. It is used to account for all financial resources except those required to be accounted for in other funds.

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
OF JEFFERSON DAVIS PARISH
JENNINGS, LOUISIANA

Notes to the Financial Statements
For the Year Ended December 31, 1984

B. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. The Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish has no fixed assets or long-term liability.

C. 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 focus applied.

The governmental funds are reported on the modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period.

Expenditures are measurable and should be recorded when the related liability is incurred.

D. BUDGETARY PRACTICES

The Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish utilized the following budgetary practices:

1. The Secretary-Treasurer prepares an operating budget and submits this budget to the board members for approval and adoption.
2. Meetings are held monthly and they are open to the public. The budget was adopted at a public meeting.
3. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
OF JEFFERSON DAVIS PARISH
JEFFERSON, LOUISIANA

Notes to the Financial Statements
For the Year Ended December 31, 1966

4. All budgetary appropriations lapse at the end of each fiscal year.

E. ENCUMBRANCES

Encumbrances accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. There are no encumbrances outstanding at December 31, 1966.

F. INVESTMENTS

Investments are stated at cost, which approximates market. These investments are invested in U.S. Treasury Bills. Bank balances are also insured by the Federal deposit insurance corporation.

G. INVENTORIES

There are no inventories.

H. VACATION AND SICK LEAVE

The Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish does not have a formal leave policy.

I. FUND DEFICITS - THERE ARE NO FUND DEFICITS

J. EXPENDITURES/EXPENSES - ACTUAL AND BUDGET ALL FAVORABLE

K. RECEIVABLES

The following is a summary of receivables at December 31, 1966.

	General Fund
Taxes	
Ad valorem	\$ 16,981
Other	<u>3,836</u>
Total	<u>\$ 20,817</u>

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
OF JEFFERSON LAUIS PARISH
JEFFERSON, LOUISIANA

Notes to the Financial Statements
For the Year Ended December 31, 1998

L. CHANGES IN FIXED ASSETS - None

M. PENSION PLAN

The Commissioners of the Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish do not participate in any Retirement System. Consolidated Gravity Drainage District No. 1 does contribute to the District Attorney's Retirement system. This contribution totals approximately \$2,000 per year.

N. LEASES N/A

O. LEVIED TAXES

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

	Authorized Millage	Levied Millage
Parishwide taxes:		
District taxes:	0.47 millie	0.47 millie

P. RESERVED AND DESIGNATED RETAINED EARNINGS/FUND BALANCES
NO INFORMATION

Q. PROPRIETARY FUNDS N/A

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
OF JEFFERSON LAVERIE PARISH
SUPPLEMENTAL INFORMATION SCHEDULE
DECEMBER 31, 1979

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 94 of the 1979 Session of the Louisiana Legislature.

My audit was made for the purpose of forming an opinion on the general purpose financial statement taken as a whole. This additional analysis is not a required part of the general purpose financial statements of the Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish. Such information, on which I express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Schedule of Compensation Paid Board Members
FOR THE YEAR ENDED DECEMBER 31, 1979

Board Members:

J.R. Larey	\$	550
Bobby Sabert		350
Donald Sullivan		500
Ray Manuel		500
Alfred Castel		600
		<hr/>
Total	\$	<u>2,500</u>

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To Consolidated Gravity Drainage District No. 1
of Jefferson Davis Parish
Jennings, Louisiana

I have audited the general purpose financial statements of Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish, as of the year ended December 31, 1988 and have issued my report thereon dated June 6, 1989.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that I 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 Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish, is the responsibility of District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that, with respect to the items tested, Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District had not complied, in all material respects, with those provisions.

This report is intended for the information of the audit committee, management, and Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish. This restriction is not intended to limit distribution of this report, which is a matter of public record.


Rick J. LeBlanc

Lafayette, Louisiana
June 6, 1989

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To Consolidated Gravity Drainage District No. 1
of Jefferson Davis Parish
Jennings, Louisiana

I have audited the general purpose financial statements of Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish for the year ended December 31, 1999, and have issued my report thereon dated June 6, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish for the year ended December 31, 1999, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of Consolidated Gravity Drainage District No. 1 of Jefferson Davis Parish, 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 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories: (1) the control environment, (2) the accounting system and (3) control procedures.

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, I assessed control risk.

My 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 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 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, and the Consolidated Gravity Drainage District No. 3 of Jefferson Davis Parish. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Rick J. Bellare

Lafayette, Louisiana
June 4, 1993