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

John S. Dowling, CPA
1984-1985

1986-1987
1988-1989
1990-1991

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREEMENT PROCEDURES**

The Board of Commissioners
East St. Landry Consolidated Sewerage District
District No. One of St. Landry Parish
Opelousas, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of East St. Landry Consolidated Sewerage District No. One of St. Landry Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about East St. Landry Consolidated Sewerage District No. One's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying Louisiana Association Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2213 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000, or public works projects exceeding \$50,000 individually.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1301-1326 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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

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

Management provided us with the required list.

TABLE OF CONTENTS

	<u>PAGE</u>
Compilation Report	1
Balance Sheet - General Fund	2
Statements of Revenues, Expenditures, and Changes in Fund Balance - General Fund	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GASB Basis) and Actual - General Fund - For the Year Ended December 31, 1996	4
Notes to the Financial Statements	5-8

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EAST ST. LOUISY HARBORLANDS CANNERY CHAIRMAN
DISTRICT NO. 200
OF ST. LOUISY PARISH
REVENUE DISTRICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1956

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

Release Date 3/22/67

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minutes book were posted or advertised as required by LA-PS 42:1 through 42:22 (the open meetings law).

East St. Landry Consolidated Sewerage District No. One of St. Landry Parish is only required to post a notice of each meeting and the accompanying agenda. Management has asserted that such documents were properly posted and the notices are marked as being posted along with the date posted.

Bank

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

We inspected the bank statements under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

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

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

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

This report is intended solely for the use of management of East St. Landry Consolidated Sewerage District No. One of St. Landry Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company
Opelousas, Louisiana
June 24, 1997

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PART 22. LAFAYETTE CONSOLIDATED BRASSERY, BEAUBOIS
DISTRICT NO. ONE
OF ST. LAFAYETTE PARISH
LOUISIANA, LICENSED
INSPECTOR ADJUTANT'S REPORT
ON APPLIANT'S RECORD, THIS PROCEEDED
FOR THE YEAR ENDING DECEMBER 31, 1928

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the applicant, or retained, or to the nearest 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 _____

GRANT ET AL., LEASED CONSOLIDATED SEWERAGE DRAINAGE
DISTRICT NO. ONE
OF ST. LOUIS PARISH
SPRINGFIELD, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1975

NOTE 3 - FOR DISBURSEMENTS

For dues and mileage paid to board members is summarized below:

BOARD MEMBERS	1975
Giddens, Nelson	300
Barrow, Edward J.	300
Gilley, Nelson	300
Joubert, Joshua	240
Forrest, Wayne	240
Totals	1,380

WEST ST. LAKEVILLE CONSOLIDATED SEWAGE TREATMENT
DISTRICT NO. ONE,
OF ST. LAURENCE PARISH,
LOUISIANA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET 1964-65 AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1964

	BUDGET	ACTUAL	VARIANCE FAVORABLE (DISADVANTAGEOUS)
REVENUES			
Taxes			
Property tax	\$115,504	\$117,343	\$1,839
Intragovernmental			
State revenue sharing	4,714	4,430	(2,284)
Charges for services			
Drainage work	3,700	3,700	
Miscellaneous	18	38	
Interest	<u>1,861</u>	<u>1,861</u>	
Total revenues	<u>126,214</u>	<u>128,372</u>	<u>2,158</u>
EXPENDITURES			
Current operating			
Office allowances	2,500	2,100	
Commissioners' per diem	1,500	1,500	
Printing costs	118,554	119,554	
Salary - secretary/treasurer	2,400	2,400	
Engineering assistance	500	500	
Chemical treatment	4,825	4,825	
Professional fees	400	400	
Safety bond premium - secretary/treasurer	450	450	
Office supplies	35	35	
Payroll taxes	<u>181</u>	<u>181</u>	
Total expenditures	<u>127,201</u>	<u>127,236</u>	<u>35</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,013</u>	<u>1,136</u>	<u>123</u>
FUND BALANCE, beginning of year		<u>118,151</u>	
FUND BALANCE, end of year		<u>119,287</u>	

See accompanying notes and ACCOUNTS RECEIVABLE REPORT.

EAST ST. LAUREY CONSOLIDATED GRAVITY DRAINAGE
DISTRICT NO. ONE
OF ST. LAUREY PARISH
LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1996

NOTE 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 investments are recorded as expenditures when purchased and items on hand at year-end, if any, are not 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. INVESTMENTS AND 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 investments.

F. FIXED ASSETS AND LONG-TERM LIABILITIES

The District does not have fixed assets or long-term liabilities, as of December 31, 1996. The District does not capitalize infrastructure assets, if any.

G. BUDGETS AND BUDGETARY ACCOUNTING

East St. Laury Consolidated Gravity Drainage District No. One did not adopt the General Fund Budget in an open meeting for the year ended December 31, 1996.

H. TIMEBANKING

The District does not employ the timebanking system of accounting.

I. PENSION PLAN, VACATION, AND SICK LEAVE

The District does not have a pension plan or a vacation and sick leave policy.

John Bowling CPA
 Joel Graham, Jr., CPA
 Forrest J. Kelly, CPA
 Dwight Linton, CPA
 Chad S. McCreary, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Perry, Jr., CPA
 Charles J. Post, CPA



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

John S. Bowling, CPA
 (President)

Harold Dwyer, CPA
 (Partner)

CORRELATION SHEET

To the Board of Commissioners
 East St. Landry Consolidated Gravity Drainage
 District No. One of St. Landry Parish
 Opelousas, Louisiana

We have compiled the general purpose accompanying financial statements of East St. Landry Consolidated Gravity Drainage District No. One of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of December 31, 1994, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

John S. Bowling & Company

Opelousas, Louisiana
 June 26, 1997

EAST ST. LAFAYE CONSOLIDATED GRAVITY DRAINAGE
DISTRICT NO. ONE
OF ST. LAFAYE PARISH
ORLEANS, LOUISIANA
BALANCE SHEET - GENERAL FUND
DECEMBER 31, 1978

	1978	Comparison with 1977
ASSETS		
Cash	\$4,400	\$3,073
Ad valorem tax receivable		
Net of allowance for uncollectibles	104,887	103,438
State revenue sharing receivable	3,226	3,228
Total assets	112,513	110,739
 LIABILITIES AND FUND EQUITY		
LIABILITIES		
Total liabilities	-----0-	-----0-
 FUND EQUITY		
Fund balance		
Unreserved and undesignated	\$112,513	\$110,739
Total fund equity	112,513	110,739
Total liabilities and fund equity	112,513	110,739

See accompanying notes and accountant's report.

EAST ST. LARRY CONSOLIDATED GRAVITY DRAINAGE
DISTRICT NO. ONE
OF ST. LOUIS PARISH
OFFICIAL ACCOUNTS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDING DECEMBER 31, 1985

	<u>1986</u>	<u>(Comparison 1985)</u>
REVENUES		
Taxes		
Property tax	\$117,383	\$104,443
Intergovernmental		
State revenue sharing	4,600	5,287
Charges for services		
Order work	3,700	
Miscellaneous	38	
Interest	1,063	1,283
Total revenues	<u>126,824</u>	<u>111,013</u>
EXPENDITURES		
Current operating		
Office allowance	3,100	3,100
Commissioners' per diem	3,588	840
Restoring assets	210,534	96,553
Salary - secretary/treasurer	2,400	2,400
Engineering assistance	500	500
Chemical treatment	6,825	2,875
Professional fees	820	750
Sewery bond premium - secretary/treasurer	600	650
Office supplies	30	
Payroll taxes	156	184
Total expenditures	<u>317,556</u>	<u>117,384</u>
EXCESS OF REVENUES OVER EXPENDITURES	95,268	93,629
FUND BALANCE, beginning of year	120,281	105,387
FUND BALANCE, end of year	215,549	199,016

See accompanying notes and accountant's report.

**EAST ST. LANSKY CONSOLIDATED GRAVITY DRAINAGE
DISTRICT NO. 008
OF ST. LANSKY PARISH
BOSSARD, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1996**

NOTE 2 - CASH AND INVESTMENTS

At December 31, 1996, the bank balance of cash in the checking account was \$8,712. The checking account is fully insured by Federal Deposit Insurance.

NOTE 3 - AD VALOREM TAXES

The District's ad valorem property tax is levied each October 1 on the assessed values 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 3.0380% in 1996 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 Taxes	Tax Receivable
1996	\$122,178	\$3,389	\$1,252	\$117,537

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

NOTE 4 - FUND BALANCE

The General Fund does not have a deficit fund balance for the year ended December 31, 1996.

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

The employees included on the list provided by management in agreed-upon procedure (3) did not appear on the list provided by management in agreed-upon procedure (2).

Reliance

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

Management provided us with a copy of the original budget and there were no amendments.

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

The budget was not adopted in an open meeting.

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

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

Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:

(a) Trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the 5 selected disbursements and found that payments were for the proper amount and made to the correct payee.

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

Payments were properly coded to the correct fund and general ledger account.

(c) Determine whether payments received approval from proper authority.

Payments were properly approved by the Board of Commissioners.

EAST ST. LANDRY CONSOLIDATED GRAYITY DEALINGS
DISTRICT NO. ONE
OF ST. LANDRY PARISH
ORLEANS, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the East St. Landry Consolidated Grayity Dealings District No. One 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 Police 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.

EAST ST. LAFAYETTE CONSOLIDATED GRAVITY DRAINAGE
DISTRICT NO. ONE
OF ST. LAFAYETTE PARISH
LOUISIANA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1974

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

Because the police jury appoints the five commissioners of the East St. Lafayette Consolidated Gravity Drainage District No. One, the District was determined to be a component unit of the St. Lafayette 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 the governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the East St. Lafayette Consolidated Gravity Drainage District No. One of St. Lafayette Parish are organized in one fund, which is considered a separate accounting entity. The operations of the fund are accounted for by self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in this 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 is described as follows:

General Fund

The General Fund is the general operating fund of the East St. Lafayette Consolidated Gravity Drainage District No. One of St. Lafayette Parish. It is used to account for all financial resources.

D. BASIS OF ACCOUNTING

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