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CITY MANAGER DISTRICT NO. ONE
OF WARD THREE OF ST. LARRY PARISH
MONROVILLE, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1937

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 JUN 23 1938

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

John S. Dowling, CPA
 (704-1964)

Harold Owsen, CPA
 Partner

CONSULTATION REPORT

The Board of Commissioners
 Caddo Parish District No. One of
 Ward Three of St. Landry Parish
 Arnaudville, Louisiana

We have compiled the accompanying financial statements of Caddo Parish District No. One of Ward Three of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of December 31, 1967, 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 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

John S. Dowling & Company

Cyprien, Louisiana
 May 4, 1968

QUALITY MANAGER FUNDING TO ONE OF SEVERAL TRUSTS OF ST. LOUISRY PARISH

ASSETS AND LIABILITIES
 GENERAL BALANCE SHEET - ALL THINGS TRUSTS AND ASSOCIATED CHURCHES
 NOVEMBER 31, 1997

ASSETS	CASH		SECURITIES		RECEIVABLES		OTHER		TOTAL	
	GENERAL	SPECIAL	GENERAL	SPECIAL	GENERAL	SPECIAL	GENERAL	SPECIAL	GENERAL	SPECIAL
Cash	522,671	4822							527,493	4822
Investments	81,880								90,000	
Property lease receivable, net	37,972	2,878							40,850	
State revenue sharing receivable	6,261								6,261	
Interfund receivable		89								89
Accrued interest receivable		113								113
Equipment										
Amount available in debt service fund					174,792				174,792	
Amount to be provided for retirement of long-term debt										12,822
Total assets	65,004	36,472	0	0	174,792	0	0	0	190,428	12,822
LIABILITIES AND FUND EQUITY										
LIABILITIES										
Accounts payable	61,448								61,448	
Salaries payable	528								528	
Interfund payable	99								99	
Notes payable					898,000				898,000	
Other payable					12,718				12,718	
Total liabilities	62,084	0	0	0	910,718	0	0	0	923,510	0
FUND EQUITY										
Contribution in general fund assets					614,701				614,701	
Fund balance										
Reserve for debt service										
Unreserved and undesignated	62,912	36,472							99,384	
Total fund equity	62,912	36,472	0	0	0	0	0	0	99,384	0
Total liabilities and fund equity	124,996	72,944	0	0	914,718	0	0	0	1,022,902	0

See accompanying notes and accountant's report.

HEALTH DRAINAGE DISTRICT NO. ONE OF WASH. TOWNSHIP OF ST. LOUIS COUNTY, MISSOURI

GENERAL FUND - CONTINUED
 EXPENDITURE - PERSONNEL
 ALL APPROPRIATIONS AND CHANGES IN THE BALANCE -
 ALL APPROPRIATIONS PER 7-10-82
 FOR THE YEAR ENDING DECEMBER 31, 1982

	CONVENTIONAL FUND TYPE		TOTALS
	GENERAL	SPECIAL	
PROPERTY TAXES	147,317	14,454	161,771
PERSONNEL	11,548		11,548
<u>TOTAL PERSONNEL</u>	<u>159,865</u>	<u>14,454</u>	<u>174,319</u>

EXPENSES

PERSONNEL

General and administrative	455	455
Stationary expense	390	390
Engineering assistance	4,200	4,200
(W-3 and W-1)		
Bookkeeping equipment	7,139	7,139
Transportation	16,808	16,808
Laundry	45	45
Legal publications	325	325
Miscellaneous expense	1,200	1,200
Office expense	38	38
Office supplies	1,082	1,082
Fuel, tires and mileage	975	975
Professional fees	600	600
Rent	1,261	1,261
Repairs and maintenance		
Salary -		
Secretary/treasurer	4,200	4,200
Taxes - payroll	1,261	1,261
Capital outlay		
Equipment		

This statement continued on next page.

STATE BOARD OF DIRECTORS OF THE BANK OF ST. LOUIS, MISSOURI

GENERAL LEDGER

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES

ALL OPERATIONAL FUNDS UNDER MANAGEMENT

FOR THE YEAR ENDED DECEMBER 31, 1982

	OPERATIONAL FUND TYPES		TOTALS
	GENERAL	TRUST	Management Sub-
			150-
Bank services			
Principal	\$10,343	\$80,000	\$90,343
Interest	1,794	8,719	10,513
Fringe benefit fees		648	648
Total expenditures	\$12,137	\$90,367	\$102,504
RESULTS OF OPERATIONS UNDER MANAGEMENT	\$1,206	\$(16,266)	\$(15,060)
State Financing Source			
Refunding of debt	3,125		3,125
Sale of fixed assets	150		150
Total other financing sources	\$3,275		\$3,275
RESULTS OF NETTED UP OTHER FINANCING SOURCES UNDER MANAGEMENT			
Fund balances, beginning of year	\$4,529	\$(44,136)	\$(39,607)
Fund balances, end of year	\$5,784	\$(18,216)	\$(12,432)

See accompanying notes and accountant's report.

CITY OF WASH. DISTRICT NO. ONE OF WASH. COUNTY OF ST. LOUIS, MISSOURI
ADMINISTRATIVE EXPENSES
CHEMICAL ANALYST - ST. ROBERT'S LABORATORY AND CHEMISTS IN THIS LABORATORY
SHORT TERM INVEST. AND OTHER
STANDARD COST CONTROL PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 1962

	GENERAL FUND		PORT JEFFERSON FUND		TOTALS
	BUDGET	ACTUAL	BUDGET	ACTUAL	
EXPENSES					
Totals					
Property taxes	144,800	147,377	41,177	42,680	1,503
Intergovernmental revenues					
State revenue sharing	12,490	12,319	87		(11)
Use of money and property					
Interest earnings			1,000	1,271	271
Total revenues	157,290	159,696	42,264	43,951	1,687
EXPENDITURES					
Current					
General and administrative					
Electricity expense	780	651	323		(127)
Bookbinding materials	300	380			80
Post and oil	4,200	4,200	(128)		
Insurance	8,385	7,139	(1,814)		
Labor	17,400	18,828	572		
Legal publications	75	63	36		
Stationery and printing	28	323	(295)		
Office expense	4,200	4,200			
Office supplies	38	79	(41)		
Fuel, oil and mileage	3,652	3,652			
Professional fees	929	929			
Repairs	800	800			
Repairs and maintenance	2,400	2,351	159		
Salary - secretary?					
Treatment	4,200	4,200			
Travel - payroll	2,350	2,356	(6)		
TOTALS	46,638	46,638	1,000	1,271	271
			1,500	1,531	331
					12,319
					12,312

This statement continued on next page.

GRANTY COUNTY DISTRICT NO. ONE OF WARD THREE OF ST. LOUIS PARISH
 ADMINISTRATIVE EXPENSES
 GENERAL STATEMENT OF REVENUES, EXPENDITURES, AND CHARGES IN FUND BALANCES
 FROM 1967 TO 1970 TO 6/30/71

GENERAL ACCOUNTING AND FINANCIAL REPORTS
 FOR THE YEAR ENDED DECEMBER 31, 1967

	GENERAL FUND		PORT POLICE FUND		TOTALS
	BUDGET	ACTUAL	BUDGET	ACTUAL	
DEBT SERVICE					
Principal	\$10,543	\$10,543	\$85,000	\$85,000	\$95,543
Interest	1,994	1,994	8,325	8,325	10,319
Floating agent fees			465	465	465
Total expenditures	12,537	12,537	93,790	93,790	106,302
REVENUES, EXPENSES AND CHARGES					
GENERAL RECEIPTS	\$4,652	\$4,652	\$66,000	\$66,000	\$70,652
OTHER FUNDS - 1176 - 1176-1176-1176					
Police - 1176 - 1176	150	150			150
Total other financing received	150	150	150	150	300
REVENUES OF REVENUES AND CHARGES	\$4,802	\$4,802	\$66,150	\$66,150	\$70,952
DEFICIT - SURPLUS					
Deficit balance, beginning of year					\$35,350
DEFICIT BALANCE, end of year					\$35,350

See accompanying notes and accountant's report.

GRAVITY DRAINAGE DISTRICT NO. ONE OF WARD THREE OF ST. LANDRY PARISH
ACQUITTALS ACCOUNT
NOTE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1981

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. SCOPE OF ENTITY

The Gravity Drainage District No. One of Ward Three of St. Landry Parish was established for the purpose of operating and maintaining all natural drains in the District, where drainage is accomplished using the natural forces of gravity.

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 fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if facts of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints the District's governing body, 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.

PARISH OF LAKE DISTRICT NO. ONE OF WARD THREE OF ST. LANDRY PARISH
MINNESOTA, LOUISIANA
STATE OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1961

3. EXPOSURE OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. FUND ACCOUNTING

The accompanying component unit financial statements of Parish Brineage District No. One of Ward Three 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 standard-setting body for establishing governmental accounting and financial reporting principles.

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 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:

General Fund

The General Fund is the general operating fund of the Parish Brineage District No. One of Ward Three of St. Landry Parish. It is used to account for all financial resources except those required to be accounted for in other funds.

Debt Service Fund

The 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 costs.

Special Revenue Fund

The Special Revenue Fund was used to account for a grant received from the Governor's Office of Rural Development in a prior year.

PLANTY BRIDGE DISTRICT NO. ONE OF WARD THREE OF ST. JACQUES PARISH
ABBEVILLE, LOUISIANA
STATE OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1972.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. BASES 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 and decreases in net current assets.

The modified accrual basis of accounting is followed 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, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable.

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 revenues 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.

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 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.

5. BUDGETS AND BUDGETARY ACCOUNTING

The District is required by state law to adopt an annual budget for its General Fund. The District also adopts a budget for its Debt Service Fund. The budget for the Special Revenue Fund is adopted on a contract basis with the Governor's Office of Rural Development. The budgets are adopted on a CAFR basis. The budgets must be finally adopted by the District no later than the last day of the preceding year. The Board of Commissioners may authorize revisions requiring alteration of levels of expenditures. Operating appropriations lapse at year-end.

GRAVITY BRIDGE DISTRICT NO. 06, OF WARD BRIDGE 11 ST. LENOX PARK
ARMATOWICZ, MONTANA
NOTE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. INSURANCE

Insurance accounting is not used by the Bridge District.

L. INVESTMENTS AND CASH

Investments are stated at cost or amortized cost, which approximates market.

Legislation statutes authorize the District to invest in United States bonds, treasury notes or certificates of deposit in state and national banks, or any other federally insured investment.

M. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The assets recorded in the General Fixed Assets Account Group consist only of equipment. Expenditures for infrastructure assets, if any, are not set up as assets in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost plus trade-in value, if applicable. Interest costs during construction are not capitalized.

N. PENSION PLAN

The Bridge District does not have a pension plan. The employees of the Bridge District participate in the Social Security Retirement System.

O. VEGATION AND SICK LEAVE

After six months of service, employees earn 15 days of annual leave each year at the rate of 10 hours per month. Accumulated annual leave is lost at the time of retirement or resignation. Sick leave is granted at the discretion of the Board of the Bridge District.

P. LONG-TERM DEBT

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

GRAVITY HOUSING DISTRICT NO. ONE OF PARISH TERRE BEAU LAURE, LOUISIANA
MEMORANDUM FOR THE BOARD OF DIRECTORS
RELATIVE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. REAL ESTATE OF CONFIDENTIAL SOURCES

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 allocations have not been made to the aggregation of this data.

2. CASH AND DEPOSITORIES

At December 31, 1997 the total bank balances of the District's deposits (cash and time deposits) were \$203,784. The entire bank balance was covered by Federal depository insurance or by collateral held by the bank in the District's name.

3. PROPERTY 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.

For the year ended December 31, 1997, a tax millage of 3.78 was assessed, of which 3.48 mills were for maintenance, and .3 mills was for debt service. As per state requirements, each taxing district of the parish must remit 1.0000% of total ad valorem taxes per the tax roll to the parish 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 remitted by the Sheriff for the parish fund amount owed and the remainder is remitted to the taxing district. Therefore, property taxes are shown net of certain fund distributions as follows:

	Total Tax Pay Roll	Parish Fund Requirements	Property Tax Receivable
General Fund	\$51,564	\$1,515	490,019
Debt Service Fund	2,426	84	2,740

CRADY HEALTHCARE DISTRICT NO. ONE OF WARD THREE OF ST. LANDRY PARISH
BOSSCHVILLE, LOUISIANA
STATE OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997

4. PROPERTY TAXES RECEIVABLE

A breakdown of property taxes receivable as of December 31, 1997 is as follows:

	Taxes Receivable	Estimated Uncollectible	Collections to December	Net Taxes Receivable
General Fund	\$50,018	\$2,323	\$8,844	\$47,695
Debt Service Fund	1,748	123	538	1,618

5. INTEREST RECEIVABLE - PAYABLE

	Interest Receivable	Interest Payable
General Fund		\$98
Debt Service Fund	\$89	

6. LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

Description of Debt	1/1/97 Beginning Balance	Increase	Refinance or (Decrease)	12/31/97 Ending Balance
General obligation bonds: \$178,000 originally issued with interest rates ranging from 7.75 to 11%	\$188,300		(\$13,080)	\$175,220
Public improvement bonds: \$70,000 originally issued with interest rates ranging from 3.75 to 5.75	<u>70,000</u> \$70,000	—	<u>128,820</u> (\$18,800)	<u>91,200</u> \$91,200
Notes payable - Cass Credit Corporation: \$107,500 note with interest rate of 8%; collateralized by an insurance	16,937		(24,937)	
Notes payable - Cass Credit Corporation: \$28,875 refinanced note with interest rate of 10.75%; collateralized by an insurance	—	\$28,875	(18,343)	\$10,532
Total long-term debt	\$188,312	\$28,875	(\$18,343)	\$198,844

GRANITE DISTRICT NO. ONE OF TOWN THREE OF ST. LANDRY PARISH
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1993

6. GENERAL LONG-TERM DEBT (Continued)

The note with Case Credit due on May 1, 1993 was refinanced for 3 years at an APR of 10.74%. The first payment was made April 15, 1993 for \$10,341.40 on which the interest was waived.

Maintenances of long-term debt are scheduled as follows:

Year Ended December	Principal	Interest	Total
1998	\$13,373	\$9,617	\$23,794
1999	24,340	6,377	30,718
2000	20,808	4,330	25,138
2001	20,808	3,880	22,688
2002	<u>20,808</u>	<u>1,640</u>	<u>22,448</u>
	<u>141,738</u>	<u>26,444</u>	<u>168,182</u>

7. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Equipment
Balance, beginning of year	\$296,781
Additions	
Deletions	_____
Balance, end of year	<u>294,301</u>

8. TRIP EXPENSE REIMBURSE

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

Board Members

Donald Angelle	\$400
Carroll Rivier	634
Owington Dugas, Jr.	434
Y. X. Gauthier	548
Donald Roche	<u>612</u>
Total	<u>2,632</u>

9. DEFICITS IN INDIVIDUAL FUNDS

None of the District's funds had a deficit fund balance at December 31, 1993.

SEVENTH WARD DISTRICT NO. 02
OF WARD THREE OF ST. JAMES PARISH
ACQUITTALS, RECEIPTS
AND FINANCIAL ACCOUNTANT'S REPORT
OF ANTHONY ANDERSON, FINANCIAL
FOR THE YEAR ENDED DECEMBER 31, 2012

John Merrill Reed, CPA
Joel Lamotte, Jr., CPA
Russell J. Steffy, CPA
Craig Landon, CPA
Clayton S. Frazier, CPA
James L. Robinson, Jr., CPA
G. Kenneth Pate, S. CPA
Gloria A. Carr, CPA



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

John S. Dowling, CPA
1980-1981

Harold Dugan, CPA
1982-1983

EXHIBIT to ANNUAL REPORT
GRAVITY BRIDGE DISTRICT NO. ONE

The Board of Commissioners
Gravity Bridge District No. One of
Ward Three of St. Landry Parish
Bossierville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Gravity Bridge District No. One of Ward Three of St. Landry Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Gravity Bridge District No. One of Ward Three's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Assurances 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 \$1,000 (\$7,500 after August 15, 1997), or public works exceeding \$25,000 (\$100,000 after August 15, 1997), and determine whether such purchases were made in accordance with LSA-BS 38:2311-2314 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$1,000 (\$7,500 after August 15, 1997), or public works exceeding \$25,000 (\$100,000 after August 15, 1997).

Code of Ethics for Public Officials and Public Employees

1. Obtain from management a list of the immediate family members of each board member as defined by LSA-BS 42:1101-1114 (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 stated information.

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

Management provided us with the required list.

Code of Ethics for Public Officials and Public Employees - Continued

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

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original and amended budget.

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

We traced the adoption of the original budget to the minutes of a meeting held on 12/6/98 and the adoption of the amended budget to a meeting held on 11/5/99.

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 3%.

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 3%, except that expenditures of the General Fund were 3.7% in excess of amounts budgeted for the year. Also, revenues of the Debt Service Fund were 13.9% below amounts budgeted for the year.

Management Corrective Action Plan

At the time that the budget was amended for the General Fund, the District did not realize that the debt refinancing created additional book expenditures. Also the District reduced the Debt Service property tax millage but inadvertently did not amend the budgeted revenue. The District will attempt to budget more accurately in the future.

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;

Accounting and Reporting - Continued

We examined supporting documentation for each of the six selected disbursements and found that payment was 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 authorities.

Payments were approved by the Board of Commissioners as stated in the minutes.

Findings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Gravity Drainage District No. One of Ward Three 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.

Note:

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 copies of all bank deposit slips for the period 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 vouchers 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 the 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.

The Board of Commissioners
Crawley Drainage District No. One of
Ward Three of St. Landry Parish
Page 4

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 Crawley Drainage District No. One of Ward Three 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
May 6, 1988