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LAWELL, GEORGE DEBRAINE, DISTRICT NO. 10, ELDER  
OF ST. CHARLES PARISH  
OFFICER'S LICENSE  
EXPIRES 31, SEPT 1966  
FOR THE YEAR BEG. DECEMBER 31, 1965 AND 1966

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.  
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Release Date \_\_\_\_\_

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**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF OUR STATE PUBLIC ACCOUNTANTS

### INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners  
 Lacombe Gravel Drainage  
 District No. Eleven of St. Landry Parish  
 Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the Lacombe Gravel Drainage District No. Eleven of St. Landry Parish, a component unit of the St. Landry Parish Police Jury as of and for the years ended December 31, 1987 and 1986. These general purpose financial statements are the responsibility of Lacombe Gravel Drainage District No. Eleven's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audits 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. We believe that our audits provide 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 Lacombe Gravel Drainage District No. Eleven of St. Landry Parish, as of December 31, 1987 and 1986, and the results of its operations for the years then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 8, 1988 on our consideration of the Lacombe Gravel Drainage District No. Eleven of St. Landry Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*John S. Dowling & Company*  
 Opelousas, Louisiana  
 June 8, 1988

LA TILA GRANT: OB-1966 DISTRICT 9 FUND  
OF ST. LOUIS, MISSO  
GEORGIA, LOUISIANA  
BALANCE SHEET - FUNDAL FUND  
DECEMBER 31, 1967 AND 1966

	<u>1967</u>	<u>1966</u>
<b>ASSETS</b>		
Cash in bank	\$78,488	\$74,334
Checks on hand	4,333	4,333
Time deposits	258,471	224,778
ad valorem tax receivable		
net of allowance for uncollectibles	23,093	23,091
State revenue sharing receivable	3,444	3,443
Other assets	<u>324</u>	<u>        </u>
<b>Total assets</b>	<b><u>568,123</u></b>	<b><u>529,979</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>	<u>    </u>	<u>    </u>
<b>FUND EQUITY</b>		
Fund balance		
Reserved and undesignated	\$284,123	\$284,123
<b>Total fund equity</b>	<b><u>284,123</u></b>	<b><u>284,123</u></b>
<b>Total liabilities and fund equity</b>	<b><u>284,123</u></b>	<b><u>284,123</u></b>

The accompanying notes are an integral part of this statement.

LA 1114 AVIATION DISTRICT DISTRICT NO. THREE  
OFFICE LAKE CHARLES  
ORLEANS, LOUISIANA  
**STATEMENTS OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**GENERAL FUND**  
**FOR THE FISCAL YEARS ENDING DECEMBER 31, 1997 and 1996**

	<u>DECEMBER 31,</u>	
	<u>1997</u>	<u>1996</u>
<b>REVENUES</b>		
Taxes		
Property tax	\$28,718	\$28,790
Intergovernmental		
State revenue sharing	2,447	2,266
Other		
Interest	13,026	10,217
Total revenues	<u>44,201</u>	<u>41,273</u>
<b>EXPENDITURES</b>		
Current operating		
Salary of secretary/treasurer	2,400	2,400
Commissioners' per diem and expenses	3,037	3,000
Payroll taxes	408	403
Payroll tax penalty and interest		918
Renting assets	8,700	8,598
Engineering assistance	500	500
Audit fee		2,100
Office allowance	2,100	2,100
Chemical treatment of assets	14,373	12,783
Bank charges	53	2
Total expenditures	<u>31,881</u>	<u>32,383</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>		
<b>OVER (UNDER) EXPENDITURES</b>	12,320	8,890
<b>FUND BALANCE, beginning of year</b>	<b>226,713</b>	<b>217,016</b>
<b>FUND BALANCE, end of year</b>	<b>239,033</b>	<b>225,909</b>

The accompanying notes are an integral part of this statement.

LAKEHILL CREEKWAY DRAINAGE DISTRICT NO. ELEVEN  
OF ST. LANDRY PARISH  
LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 1987 and 1986

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The entity being reported on is the Lakehill Creekway Drainage District No. Eleven of St. Landry Parish, which is a component unit of the St. Landry Parish Police Jury. The District was created by the St. Landry Parish Police Jury as authorized by Louisiana Revised Statute 18:1791. The District is governed by a Board of Commissioners, which consists of five commissioners appointed by the St. Landry Parish Police Jury.

The Creekway Drainage District was established for the purpose of opening and maintaining all natural drains in the district, where drainage is accomplished using the natural force of gravity.

**A. BASIS OF PRESENTATION**

The accounting and reporting practices of the Lakehill Creekway Drainage District No. Eleven of St. Landry Parish conform to generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-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.

LOWELL GRANTY DRAINAGE DISTRICT NO. ELEVEN  
OF ST. LANDRY PARISH  
DELTA, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
AS OF THE YEAR ENDED DECEMBER 31, 1987 and 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

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 data of the organization is not included because of the nature or significance of the relationship.

Because the Police Jury appoints a voting majority of the District's governing body and the Police Jury has the ability to impose its will on the 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 administered 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.

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.

The fund of the District is classified as a governmental fund. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies. The fund presented in the financial statements is described as follows:

General Fund

The General Fund is the general operating fund of the Lowell Granty Drainage District No. Eleven of St. Landry Parish. It is used to account for all financial resources.

**LAKEHILL TRAVEL SERVICE DISTRICT NO. ELEVEN  
OF ST. LANDRY PARISH  
LOUISIANA, LOCALITY  
NOTE TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 1997 AND 1996**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. 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 modified financial resources management 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 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 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 allocated for an expenditure of the period of acquisition.

**C. INVESTMENTS AND GAINS**

Investments are stated at 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.

**D. DEFERRED ASSETS AND DEFERRED LIABILITIES**

The District does not have fixed assets or long-term liabilities as of December 31, 1997 or 1996. The District does not capitalize infrastructure assets, if any.

**E. BUDGETS AND BUDGETARY ACCOUNTING**

The Lakehill Travel Service District No. Eleven did not adopt budgets for the years ended December 31, 1997 and 1996.

LOWELL GRAVITY WASHINGTON DISTRICT NO. 14125  
OF ST. LANDRY PARISH  
LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 1987 AND 1986

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. ENCUMBRANCES**

The District does not employ the encumbrance 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. There is only one employee. This employee participates in the Social Security Retirement System.

**NOTE 2 - CASH AND INVESTMENTS**

As December 31, 1987 and 1986, the bank balances of cash in the NOW checking accounts were \$18,824 and \$14,383, respectively, and the certificates of deposits were \$218,471 and \$226,798, respectively. The cash and investments are fully collateralized by federal deposit institutions or by collateral pledged by the banks in the Drainage District's name.

**NOTE 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 \$,888,616 in 1987 and \$,810,054 in 1986 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 <u>Tax Roll</u>	Pension Fund <u>Requirements</u>	Amount Collected <u>in December</u>	Allowance For Uncollectibles <u>Taxes</u>	Tax <u>Receivable</u>
1987	\$2,027	\$888	\$7,884	\$1,871	\$21,092
1986	28,838	874	868	894	23,960

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

**LAKEHILL CRAWFORD DISTRICT NO. FIFTEEN**  
**OF ST. LOUIS PARISH**  
**SPRINGFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 1997 AND 1996**

**NOTE 4 - FUND BALANCE**

The General Fund does not have a deficit fund balance for the years ended December 31, 1997 or 1996.

**NOTE 5 - LITIGATION**

The District was defendant in one lawsuit in which damages were awarded to the Plaintiffs in the amount of \$18,537 plus legal interest on that amount from date of Judicial Demand which was August 5, 1986.

Pursuant to Article XII, Section 1076 of the Louisiana Constitution of 1974, the District is not required to pay the judgments unless funds are appropriated for payment of the judgment. As of December 31, 1997, the District had not appropriated funds for payment of this judgment.

**NOTE 6 - FEE SCHEDULE**

Compensation paid to board members is summarized below:

	1997		1996	
	Per Mile	Total	Per Mile	Total
Curtis J. Miller	\$600	\$82	\$720	\$78
Ernesto Cavies	600	82	540	63
Ralph Sornier	640	82	480	74
Alexis Bondreaux, Jr.	540	82	540	57
Lorella L. Marshall	600	82	720	68
<b>Total</b>	<b>3,040</b>	<b>382</b>	<b>3,300</b>	<b>340</b>

John Pearson Stolt, CPA  
Joel Lambert, Jr., CPA  
Russell J. Smith, CPA  
Dwight Jackson, CPA  
Craig S. Penning, CPA  
James L. McWhorter, Jr., CPA  
G. Kenneth Page, S. CPA  
Dennis J. Carl, CPA



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

John S. Dowling, CPA  
(1932-1984)

WACD Buys, CPA  
Retired

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners  
Lowell Gravity Drainage  
District No. Eleven of St. Landry Parish  
Opelousas, Louisiana

We have audited the general purpose financial statements of Lowell Gravity Drainage District No. Eleven of St. Landry Parish, as of and for the years ended December 31, 1987 and 1986, and have issued our report thereon dated June 8, 1988. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Lowell Gravity Drainage District No. Eleven of St. Landry Parish's general purpose financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards.

**Condition:** a budget for the General Fund for 1987 and 1986 was not prepared.

**Management's Response:** The Lowell Gravity Drainage District No. Eleven of St. Landry Parish was created under Chapter 7, Part 1, Title 38 of the IRS of 1978 (38:1751-1871). The constitutional provision for creating the District under Chapter 7, Part 1, code Article 14, Section 1404 as the constitutional provision for creating the District. The 1975 Constitutional Convention provided for the transitional provisions of special districts already in existence to be removed from the Constitution and provided for in Article 14, Section 14. The Lowell Gravity Drainage District No. Eleven of St. Landry Parish having been created prior to 1974 was omitted pursuant to Article 14, Section 14 and not recreated pursuant to Article VI, Section 13. Therefore, Act 504 of 1988 is not applicable and a budget is not required.

The Board of Commissioners Lowell  
Gravity Drainage District No. Eleven  
of St. Landry Parish  
Page 2

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lowell Gravity Drainage District No. Eleven of St. Landry Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that we have reported to management of Gravity Drainage District No. Eleven of St. Landry Parish, Louisiana, in a separate letter dated June 8, 1998.

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

*John S. Dowling & Company*

Opelousas, Louisiana  
June 8, 1998

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Joel Lambin, J., CPA  
Russell J. Sully, CPA  
Craig Jackson, CPA  
Craig S. Fontana, CPA  
James L. McMoran, Jr., CPA  
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Dennis J. Carl, CPA



**JOHN S. DOULING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Douling, CPA  
(1958-1968)

Harold Berry, CPA  
(1968)

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90 JUN 23 1968

The Board of Commissioners  
Lowell Gravity Drainage  
District No. Eleven of St. Landry Parish  
Opelousas, Louisiana

In the process of auditing your books for the years ended December 31, 1966 and 1967, we noted the following matter:

The Lowell Gravity Drainage District No. Eleven does not have Fidelity or Exchange performance bond coverage.

This report is intended solely for the information of management and the appropriate regulatory body. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*John S. Douling & Company*  
Opelousas, Louisiana  
June 8, 1968