

**GRAVITY DRAINAGE DISTRICT NO. 2
OF RAPIDES PARISH
Alexandria, Louisiana**

**FINANCIAL STATEMENTS
AND
AUDITOR'S REPORTS**

December 31, 2021

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GRAVITY DRAINAGE DISTRICT NO. 2 OF RAPIDES PARISH

Management's Discussion and Analysis December 31, 2021

This section of the annual financial report presents our discussion and analysis of the Gravity Drainage District No. 2's financial performance during the fiscal year ended December 31, 2021.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Gravity Drainage District's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The government-wide financial statements report information about the Gravity Drainage District as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Gravity Drainage District's assets and all of the Gravity Drainage District's liabilities. All of the Gravity Drainage District's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by Ad valorem taxes and state revenue sharing.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Gravity Drainage District's most significant activities and are not intended to provide information for the Gravity Drainage District as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Gravity Drainage District's funds are governmental and fiduciary funds. These funds are used to account for essentially the same functions that are reported in the government-wide financial statements. However, unlike government-wide financial statements, the funds use a modified accrual basis of accounting that provides a short-term view of the Gravity Drainage District's finances. Assets reported by the funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

An analysis of the government-wide Statement of net position is presented as follows:

	<u>December 31, 2020</u>	<u>December 31, 2021</u>
Assets:		
Current and Other Assets	\$ 1,482,306	\$ 1,772,418
Capital Assets		\$ 203,805
Total Assets	<u>\$ 1,482,306</u>	<u>\$ 1,976,223</u>
Liabilities:		
Current and Other Liabilities	\$ 3,938	\$ 77,740
Total Liabilities	<u>\$ 3,938</u>	<u>\$ 77,740</u>
Net position:		
Invested in Other Assets	10,013	-
Invested in Capital Assets	-	203,805
Unrestricted / Undesignated	1,468,355	1,694,678
	<u>\$ 1,478,368</u>	<u>\$ 1,898,483</u>

GRAVITY DRAINAGE DISTRICT NO. 2 OF RAPIDES PARISH

Management's Discussion and Analysis December 31, 2021

As the presentation appearing above demonstrates, 89% of the Gravity Drainage District's net position is unrestricted for future use. Net position invested in capital assets consist of equipment costs less accumulated depreciation.

An analysis of the government-wide Statement of Activities is presented as follows:

	<u>December 31, 2020</u>	<u>December 31, 2021</u>
Revenues:		
Ad Valorem Taxes	\$ 971,624	\$ 981,206
State Revenue Sharing and Interest	1,776	2,635
Total Revenues	<u>\$ 973,400</u>	<u>\$ 983,841</u>
Program Expenses:		
Gravity Drainage District Services	\$ 278,102	\$ 552,000
Amortization and Depreciation Expense	746	11,726
Total Program Expenses	<u>\$ 278,848</u>	<u>\$ 563,726</u>
Change in net position	\$ 694,552	\$ 420,115
Net position-Beginning	783,816	1,478,368
Net position-Ending	<u>\$ 1,478,368</u>	<u>\$ 1,898,483</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

For the year ended December 31, 2021 net position was \$ 1,898,483.

BUDGET HIGHLIGHTS

State law requires that a budget be adopted for the general fund. For the year ended December 31, 2021, the budget was adopted based on projected activity for 2022 and actual revenues and expenditures for December 31, 2021.

CAPITAL ASSET ADMINISTRATION

For the year ended December 31, 2021, capital assets consisted of the purchase of an excavator.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

INDEPENDENT AUDITOR'S REPORT

Gravity Drainage District No. 2 of Rapides Parish
Alexandria, Louisiana

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities of Gravity Drainage District No. 2 of Rapides parish (a governmental entity) as of and for the year ended December 31, 2021, and the related notes to the financial statements. These financial statements collectively comprise the Gravity Drainage District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Gravity Drainage District No. 2 as of December 31, 2021, and the respective changes in net position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of my report. I am required to be independent of Gravity Drainage District No. 2 and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management for the Financial Statements

The Gravity Drainage District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Gravity Drainage District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I :

Exercise professional judgement and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriated in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal Control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during by audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 23, 2022 on my consideration of the District's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance and should be read in conjunction with this report in considering the results of my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated June 23, 2022, on the results of my statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Paul Dauzat
Certified Public Accountant
June 23, 2022

GOVERNMENT WIDE FINANCIAL STATEMENTS

**Gravity Drainage District No. 2
of Rapides Parish
Alexandria, La.
Government Wide Statement of Net Position**

December 31, 2021

	<u>General Fund</u>
Assets	
Current Assets	
Cash and Cash Equivalents	\$ 852,794
Receivables	919,624
Total Current Assets	<u>1,772,418</u>
Property and Equipment	
Equipment (net of accumulated depreciation)	203,805
Total Assets	<u><u>\$ 1,976,223</u></u>
Liabilities	
Current Liabilities	
Payroll Taxes Payable	\$ 595
Accounts Payable	77,145
Total Current Liabilities	<u>77,740</u>
Total Liabilities	<u>77,740</u>
Net Position	
Invested in Capital Assets (net of debt)	203,805
Unrestricted	<u>1,694,678</u>
Total Net Position	<u><u>\$ 1,898,483</u></u>

The accompanying notes are an integral part of this statement.

Gravity Drainage District No. 2
of Rapides Parish
Alexandria, La.

GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Expenses	Program Revenues			Net (Expenses) Revenue
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General Government	\$ 552,000	\$ -	\$ -	\$ -	\$ 552,000
Amortization and Depreciation Expense	11,726	-	-	-	11,726
Total Governmental Activities	\$ 563,726	\$ -	\$ -	\$ -	563,726

General Revenues:

Ad Valorem Taxes	981,206
Interest Income	2,635
Total General Revenues	<u>983,841</u>
Increase (Decrease) in Net Position	420,115
Net Position - Beginning of the year	1,478,368
Net Position - End of the year	<u><u>\$ 1,898,483</u></u>

The accompanying notes are an integral part of this statement

**Gravity Drainage District No. 2
Rapides Parish
Alexandria, La.**

**Reconciliation Of The Balance Sheet-Governmental Fund
To The Statement Of Net Position**

December 31, 2021

Total fund balance-governmental fund (fund financial statement) \$ 1,694,678

Amounts reported for governmental activities in the statement of net position
(government-wide financial statements) are different because:

Capital assets used in governmental activities are
not financial resources and therefore are not
reported in governmental funds.

Cost of Assets	\$ 216,712	
Accumulated Depreciation & Amortization	<u>\$ (12,907)</u>	<u>203,805</u>

Total net position of governmental activities (government-wide financial
statements) \$ 1,898,483

The accompanying notes are an integral part of this statement

FUND FINANCIAL STATEMENTS

Gravity Drainage District No. 2
of Rapides Parish
Alexandria, La.

Balance Sheet
Governmental Fund

December 31, 2021

	<u>General Fund</u>
Assets	
Current Assets	
Cash and Cash Equivalents	\$ 852,794
Receivables	<u>919,624</u>
Total Current Assets	<u>\$ 1,772,418</u>
Liabilities	
Current Liabilities	
Payroll Taxes Payable	\$ 595
Accounts Payable	<u>77,145</u>
Total Current Liabilities	<u>77,740</u>
Fund Balance	
Unassigned	<u>1,694,678</u>
Total Liabilities and Fund Balance	<u>\$ 1,772,418</u>

The accompanying notes are an integral part of this statement.

**Gravity Drainage District No. 2
of Rapides Parish
Alexandria, La.**

**Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2021**

	General Fund
Revenues	
Ad Valorem Tax	\$ 981,206
Interest Earnings	2,635
Total Revenues	983,841
Expenditures	
Current:	
Personnel	16,325
Advertising	2,937
Professional Fees	68,853
Insurance	2,966
Repairs & Maint	429,492
Retirement	31,284
Miscellaneous	143
Capital Outlays	205,518
Total Expenditures	757,518
Excess (deficiency) of revenues over expenditures	226,323
Fund Balance, Beginning of Year	1,468,355
Fund Balance, End of Year	\$ 1,694,678

The accompanying notes are an integral part of this statement

**Gravity Drainage District No. 2
Alexandria, La.**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of
Governmental Fund to the Statement of Activities
For the Year Ended December 31, 2021**

Net Increase (Decrease) in fund balance - total governmental fund	\$ 226,323
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives and reported as amortization and depreciation expense. This is the amount by which capital outlays exceeds depreciation and amortization expense.

203,059

Increase (Decrease) of net position of governmental activities

\$ 429,382

The accompanying notes are an integral part of this statement.

**Gravity Drainage District No. 2
of Rapides Parish**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices of the Gravity Drainage District No. 2.

Basis Of Presentation:

The accompanying financial statements of Gravity Drainage District No. 2 have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

Reporting Entity:

As the governing authority of the parish, for reporting purposes, the Rapides Parish Police Jury is the financial reporting entity for Rapides Parish. The financial reporting entity consists of the (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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.

The Rapides Parish Police Jury created the Gravity Drainage District No. 2 in 2018 and subsequently, the District called an election of the District for ad-valorem tax millage on December 8, 2018 to authorize a levy of a special tax. The special tax call passed with a levy of ten (10) mills on all property subject to taxation within the District for a ten (10) year period beginning in the year 2019 and ending with the year 2028 for the purpose of acquiring, constructing, improving, maintaining and operating gravity drainage and other flood prevention works permitted by law.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Rapides Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The criteria includes:

- 1 Appointing a voting majority of an organization's governing body.
- 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's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**Gravity Drainage District No. 2
of Rapides Parish**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2021**

Based on criteria 1 through 3, the District was determined to be a component unit of the Rapides 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 service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Fund Accounting:

The Gravity Drainage District's Office uses funds and account groups to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. In this financial statement, funds are classified into a governmental fund.

Each category, in turn, is divided into separate "fund types." The fund classifications and a description of each existing fund type follows:

Governmental funds are used to account for all or most a government's general activities, including the collection and distribution of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities or the general government not accounted for in some other fund. The general fund is the only governmental fund necessary for the Gravity Drainage District's Office.

Measurement Focus/Basis Of Accounting:

Government Wide Financial Statements (GWFS)

The government wide financial statements, "Statement of Net Position" and "Statement of Activities", report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which primarily rely on fees and charges for support. Gravity Drainage District No. 2 does not have any internal service, fiduciary or business-type funds.

The government wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. This approach differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with explanations to identify the relationship between the government wide and governmental funds.

**Gravity Drainage District No. 2
of Rapides Parish**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2021**

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the Statement of Activities. The Statements of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program.

Fund Financial Statements (FFS):

The amounts reflected are accounted for using a current financial resources measurement focus. Only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of fund operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon thereafter to pay liabilities of the current period. The fund considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Other Financing Sources (Uses):

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

Budgets:

Budget amounts included in the accompanying financial statements include the original adopted budget and the final amendment. Appropriations lapse at year-end. Budgets for governmental funds are adopted annually on the modified accrual basis of accounting. The District exercises budgetary control at the functional level. The District does not utilize encumbrance accounting in its budget process.

Cash Equivalents:

Cash included amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**Gravity Drainage District No. 2
of Rapides Parish**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2021**

Capital Assets:

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or described other method of valuation). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Gravity Drainage District maintains a threshold level of \$5000 or more for capitalizing assets.

Capital assets are recorded in the Statement of Net Position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, consisting solely of organization costs are amortized over a 15 year amortization.

NOTE 2 CASH AND CASH EQUIVALENTS

Under the state law, the Gravity Drainage District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Gravity Drainage District may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

NOTE 3 LEVIED TAXES

The Sheriff of Rapides Parish, as provided by State law, is the official tax collector of general property taxes levied by the Rapides Parish Police Jury. The taxes are remitted to Gravity Drainage District No. 2 as collected by the Rapides Parish Sheriff. The 2021 property tax calendar was as follows:

Millage rates adopted	June, 2021
Levey date	June, 2021
Tax bills mailed	November, 2021
Due date	December 31, 2021
Delinquent date	January 1, 2022

NOTE 4 RECEIVABLES

Receivables at December 31, 2021, are as follows:

Ad Valorem Tax	\$	919,593
Accrued Interest		31
		919,624
	\$	919,624

Revenue is considered available if it is collected within 60 days of year end.

**Gravity Drainage District No. 2
of Rapides Parish**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2021**

NOTE 5 CAPITAL ASSETS

Capital assets and amortization activity as of and for the year ended December 31, 2021, are as follows:

<u>Governmental Activities</u>	<u>Balance Dec. 31, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Dec. 31, 2021</u>
Debt Issuance Costs	\$ 11,194	\$ -	\$ -	\$11,194
Equipment	-	205,518		205,518
Total	<u>\$ 11,194</u>	<u>\$205,518</u>	<u>\$ -</u>	<u>\$216,712</u>
Less Accumulated Amortization:				
Debt Issuance Costs	\$ 1,181	\$ 10,013	\$ -	\$11,194
Equipment	-	1,713		1,713
Total	<u>\$ 1,181</u>	<u>\$ 11,726</u>	<u>\$ -</u>	<u>\$12,907</u>
Capital Assets, net	<u>\$ 10,013</u>			<u>\$203,805</u>

NOTE 6 RISK MANAGEMENT

The Gravity Drainage District is exposed to various risks of loss related to torts, theft or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Gravity Drainage District carries commercial insurance for all risks and settled claims did not exceed commercial coverage for any of the past three fiscal years.

NOTE 7 ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

NOTE 8 SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 23, 2022, which is the date the financial statements were available to be issued. There were no disclosure requirements.

NOTE 9 BOARD OF COMMISSIONERS COMPENSATION

	Total
Ronnie Venson	\$ 3,450
Peter Dekeyzer	1,600
Robert Gaspard	1,100
Emile Williams	2,300
Jeff Dekeyzer	1,900
	<u>\$ 10,350</u>

**Gravity Drainage District No. 2
of Rapides Parish**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2021**

NOTE 10 DEFICIT FUND BALANCE

The District had no deficit fund balances at December 31, 2021.

NOTE 12 RETIREMENT SYSTEM

Gravity Drainage District No. 2 contributes to the State of Louisiana Employees Retirement System. Contributions are deducted from tax revenues remitted and due to the District on an annual basis. The total contribution for 2020 was \$ 31,284.

SUPPLEMENTARY INFORMATION REQUIRED BY GASB STATEMENT 34

**Gravity Drainage District No. 2
of Rapides Parish
Alexandria, Louisiana**

**Budgetary Comparison Schedule-General Fund
For The Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable (Unfavorable)</u>
REVENUES				
Ad Valorem Tax	\$ 951,601	\$ 967,076	\$ 981,206	\$ 14,130
Interest Earnings	-	-	2,635	2,635
Total Revenues	<u>951,601</u>	<u>967,076</u>	<u>983,841</u>	<u>14,130</u>
EXPENDITURES				
Current:				
Personnel	23,500	23,500	16,325	7,175
Advertising	6,000	6,000	2,937	3,063
Professional Fees	134,500	134,500	68,853	65,647
Insurance	4,500	4,500	2,966	1,534
Repairs & Maint	447,000	477,000	429,492	47,508
Retirement	31,000	31,000	31,284	(284)
Office Expense	500	500	0	500
Miscellaneous	-	1,000	143	857
Capital Outlays	-	206,000	205,518	482
Total Expenditures	<u>647,000</u>	<u>884,000</u>	<u>757,518</u>	<u>126,482</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>304,601</u>	<u>83,076</u>	<u>226,323</u>	<u>143,247</u>
FUND BALANCE				
Beginning of Year	1,468,355	1,468,355	1,468,355	-
End of Year	<u>\$ 1,772,956</u>	<u>\$ 1,551,431</u>	<u>\$ 1,694,678</u>	<u>\$ 143,247</u>

The accompanying notes are an integral part of this statement

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Gravity Drainage District No. 2 of Rapides Parish
Alexandria, Louisiana

I have audited the financial statements of Gravity Drainage District No. 2 as of and for the year ended December 31, 2021, and the related notes to the financial statements and have issued my report thereon dated June 23, 2021. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Report on Internal Control over Financial Reporting

In planning and performing my audit, I considered the Gravity Drainage District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Gravity Drainage District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Gravity Drainage District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Gravity Drainage District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Gravity Drainage District, others within the entity, and government entities and is not intended to be and should not be used by anyone other than these specified parties.



By: Paul Dauzat
Certified Public Accountant
June 23, 2022

**GRAVITY DRAINAGE DISTRICT NO. 1 OF RAPIDES PARISH
SCHEDULE OF FINDINGS**

For The Year Ended December 31, 2021

I have audited the financial statements of Gravity Drainage District No. 2 as of and for the year ended December 31, 2021, and have issued my report thereon dated June 23, 2022. I conducted my audit in accordance with U.S. 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. My audit of the financial statements as of December 31, 2021, resulted in an unmodified opinion.

Section 1-Summary of Auditor's Reports

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weaknesses Yes No Significant Deficiency Yes No

Compliance:

Non Compliance Material to Financial Statements Yes No

Section 11-Financial Statement Findings

There were no financial statement findings.

GRAVITY DRAINAGE DISTRICT NO. 2 OF RAPIDES PARISH
SCHEDULE OF PRIOR YEAR FINDINGS
For The Year Ended December 31, 2021

There were no prior year findings for the year ended December 31, 2020.

GRAVITY DRAINAGE DISTRICT NO. 2 OF RAPIDES PARISH

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended December 31, 2021

Agency Head Name: Ronnie Venson, President

Purpose	Amount
Salary	\$3,450
State Supplemental	None
Benefits-Insurance	None
Benefits-Retirement	None
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Per Diem	None
Reimbursements	None
Travel	None
Registration Fees	None
Conference Travel	None
Continuing Professional Education Fees	None
Housing	None
Unvouchered Expenses	None
Special Meals	None

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To: Ronnie Venson, President
Gravity Drainage District No. 2
of Rapides Parish

I have performed the procedures attached, which were agreed to by Gravity Drainage District No. 2 and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the period January 1, 2021 through December 31, 2021. The Entity's management is responsible for those C/C areas identified in the SAUPs.

Gravity Drainage District No. 2 has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' response where applicable.

I was engaged by Gravity Drainage District No. 2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Gravity Drainage District No. 2 and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



By: Paul Dausat, CPA
Alexandria, Louisiana
June 23, 2022

GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021

WRITTEN POLICIES AND PROCEDURES

Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions:</p> <ul style="list-style-type: none"> * Budgeting * Purchasing * Disbursements * Receipts/Collections * Payroll/Personnel * Contracting * Credit Cards * Travel and expense reimbursements * Ethics * Debt * Disaster Recovery/Business Continuity * Sexual Harassment 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>N/A</p> <p>N/A</p> <p>Yes</p> <p>N/A</p> <p>Yes</p> <p>Yes</p>	

GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts from management and management's representation that listing is complete. Identify the main operating account.</p> <p>Using the listing provided by management select the main operating account and a minimum of four (4) additional accounts or all if less than four (4) and report whether:</p> <p>a) Bank reconciliations have been prepared within 2 months of the related statement closing date.</p> <p>b) Bank reconciliations include evidence that a member of management or a board member who does not handle cash or issue checks has reviewed each bank reconciliation.</p> <p>c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months as of the end of the fiscal period.</p>	<p>Obtained listing and representation that includes one (1) account.</p> <p>Selected the main operating account.</p> <p>Yes</p> <p>Yes Board member approval</p> <p>N/A</p>	

**GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021**

Collections		
Agreed-Upon Procedure	Results	Managements' Response
4 Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.	Obtained listing and representation which included one (1) location.	
5 Using the list provided by management, select a minimum of five (5) or all if less than 5 cash locations and obtain written documentation of job duties and /or inquire of employees about their job duties and observe that job duties are properly segregated.	Selected 1 location	
a) Employees responsible for cash collections do not share cash drawers/registers.	No	Limited staff 1 office person
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits unless another employee/official is responsible for reconciling collection documentation to the deposit.	No	Limited staff 1 office person
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	No	Limited staff 1 office person
d) The employee responsible for reconciling cash collections to the general ledger is not responsible for collecting cash unless another employee/official verifies the reconciliation.	No	Limited staff 1 office person
6 Obtain a copy of the bond or insurance policy for theft covering all employees who have access to cash and determine that the policy was in force during the period.	Yes Obtained a copy of the policy which was in force during the period.	

**GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021**

Agreed-Upon Procedure	Collections Results	Managements' Response
7 Select (2) deposit dates for each of the bank accounts selected for procedure #3 above and obtain supporting documentation for each of the deposits and:	Selected 2 deposit dates from the main operating account	
a) observe that receipts are sequentially pre-numbered.	Yes	
b) Trace pre-numbered receipts, reports and other collection documentation to deposit slip.	Yes	
c) Trace the deposit slip total to the actual deposit per the bank statement.	Yes	
d) Observe the deposit was made within 1 business day of receipt or 1 week if the deposit is less than \$100 and stored in a locked safe or drawer.	No	All deposits are made weekly
e) Trace the actual deposit per the bank statement to the general ledger.	Yes	

GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021

Non-Payroll Disbursements-General

Agreed-Upon Procedure	Results	Managements' Response
<p>8 Obtain a listing of entity disbursements locations from management and representation that listing is complete.</p>	<p>Obtained listing and representation</p>	
<p>9 For each location above obtain a listing of employees involved with non-payroll purchasing and payment function. Obtain documentation of employee job duties and/or inquire of employees about their job duties and that:</p> <p>a) At least 2 employees are involved in initiating a purchase request, approving a purchase and placing an order.</p> <p>b) At least 2 employees are involved in processing and approving payments to vendors.</p> <p>c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes.</p> <p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p>	<p>Obtained listing of employees with job titles/duties</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p>	<p>GDD No. 2 rarely makes purchases.</p> <p>Most disbursements are for contracted repairs and maintenance.</p>
<p>10 For each location selected under #8 above, obtain the non-payroll disbursement transaction population and obtain representation that the population is complete. Select 5 disbursements for each location and obtain supporting documentation for each transaction and:</p> <p>a) Observe whether the disbursement matched the related original itemized invoice it indicates deliverables were received.</p>	<p>Selected 5 disbursements from 1 location</p> <p>Yes</p> <p>34</p>	

GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021

Non-Payroll Disbursements-General

Agreed-Upon Procedure	Results	Managements' Response
<p>b) Observe whether disbursement documentation included evidence of segregation of duties tested under #9 above.</p>	<p>No</p>	<p>All disbursements are prepared and presented at board meetings for signatures and approval before mailing</p>

GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONE
For The Year Ended December 31, 2021

Credit Cards/Debit Cards/Fuel Cards

Agreed-Upon Procedure	Results	Managements' Response
<p>11 Obtain from management a listing of all active credit cards, bank debit cards and fuel cards including card numbers and the names of persons who maintained possession of the cards.</p>	<p>No credit cards, bank cards or fuel cards</p>	
<p>12 Not Applicable</p>		
<p>13 Not Applicable</p>		

GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021

Travel and Expense Reimbursement

Agreed-Upon Procedure	Results	Managements' Response
<p>14 Obtain from management a listing of all travel and related expense reimbursements and representation that listing is complete.</p>	<p>No Travel and Travel Related Expense Reimbursements.</p>	

GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain a listing of all contracts in effect during the fiscal period that were initiated or renewed and representation that the list is complete. Select 5 contracts or all if less than 5 and:</p> <p>a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law, if required.</p> <p>b) Observe whether the contract was approved by the governing body, if required by policy or law.</p> <p>c) If the contract was amended, observe the original contract terms provided for such an amendment and that amendments were mad in compliance with the contract terms.</p> <p>d) Select 1 payment for each contract, obtain supporting invoice, agree the invoice to the contract terms and report compliance with the terms of the contract.</p>	<p>Obtained listing Selected 5 contracts</p> <p>Maintenance and repairs contracts for gravity drainage districts are exempt from public bid - Act 269</p> <p style="text-align: center;">Yes</p> <p style="text-align: center;">Yes</p> <p>Each payment agreed to the invoice and contract terms.</p>	

**GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021**

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>16 Obtain a listing of employees (elected officials, if applicable) with their related salaries, and obtain management's representation that the list is complete. Randomly select 5 employees/officials, obtain their personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p> <p>17 Select 1 pay period during the fiscal year. For the employees/officials selected above, obtain attendance records and leave documentation for the pay period and:</p> <p style="padding-left: 40px;">a) Observe employees documented their daily attendance and leave.</p> <p style="padding-left: 40px;">b) Observe whether supervisors approved the attendance and leave of the employee or official.</p> <p style="padding-left: 40px;">c) Observe any leave accrued or taken during the pay period is reflected in the cumulative leave records.</p> <p style="padding-left: 40px;">d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.</p>	<p>Obtained listing and representation</p> <p>Selected 5 employees/officials Officials are paid per-diem rates approved by the board for board attendance Employees are paid salaries set and approved by the board</p> <p>No daily attendance records for employees Board member attendance is recorded</p> <p>The entity has no paid leave</p> <p style="text-align: center;">N/A</p> <p>Approved by the board</p>	

GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
<p>21 Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and representation that the listing is complete. Select all debt instruments, obtain supporting documentation, and observe State Bond commission approval was obtained.</p>	<p>No Debt Service</p>	
<p>22 Not Applicable</p>		

Fraud Notice		
<p>23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and representation that listing is complete. Select all misappropriations, obtain supporting documentation, and observe that the entity reported the misappropriations to the Legislative Auditor and the District Attorney of the parish is which the entity is domiciled.</p>	<p>No misappropriations, fraud, waste, or abuse of public funds reported.</p>	
<p>24 Observe the entity has posted, on it's premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.</p>	<p>No</p>	<p>Will post for 2022</p>

**GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021**

Information Technology Disaster Recovery/Business Continuity

Agreed-Upon Procedure	Results	Managements' Response
<p>25 Perform the following procedures, verbally discuss the results with management.</p> <p>a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data and observe that such backup occurred within the past week. If backups are stored on a physical medium, observe evidence that backups are encrypted before being transported.</p> <p>b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c) Obtain a listing of the entity's computers currently in use and their related locations and representation that the listing is complete. Select 5 computers or all if less than 5, and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.</p>	<p>I performed the procedure and discussed the results with management.</p> <p>I performed the procedure and discussed the results with management.</p> <p>I performed the procedure and discussed the results with management.</p>	

GRAVITY DRAINAGE DISTRICT NO. 2
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE
For The Year Ended December 31, 2021

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
<p>26 Using the selected employees/officials from #16 above, obtain sexual harassment training documentation and observe the documentation demonstrates each employee/official completed at least 1 hour of sexual harassment training during the calendar year.</p>	<p>No sexual harassment training was completed by employees</p>	<p>Will enforce policy and complete for 2022</p>
<p>27 Observe the entity has posted its sexual harassment policy and complaint procedure on its website or in a conspicuous location on premises.</p>	<p>No</p>	
<p>28 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R. S. 42:344:</p>	<p>No report</p>	
<p>a) Number and percentage of public servants in the agency who have completed the training requirements.</p>	<p>N/A</p>	
<p>b) Number of sexual harassment complaints received by the agency.</p>	<p>N/A</p>	
<p>c) Number of complaints which resulted in a finding that sexual harassment occurred.</p>	<p>N/A</p>	
<p>d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.</p>	<p>N/A</p>	
<p>e) Amount of time it took to resolve each complaint.</p>	<p>N/A</p>	