

Report on Compliance With Specific Requirements
Applicable to Major Federal Financial Assistance Program

The Board of Commissioners of the
Amite River Basin Drainage and Water
Conservation District (District)
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of the Amite River Basin Drainage and Water Conservation District (District), a component unit of the State of Louisiana, as of and for the years ended June 30, 1995 and June 30, 1996 and have issued our report thereon dated September 19, 1996.

We have also audited the District's compliance with the requirements governing types of services allowed or unallowed, matching and reporting requirements that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the years ended June 30, 1995 and June 30, 1996. The management of the District is responsible for the District's compliance with those requirements based on our audits.

We conducted our audits of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-128, Audits of State and Local Governments. Those standards, and OMB Circular A-128, require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the District, complied, in all material respects, with the requirements governing types of services allowed or unallowed, matching and reporting requirements that are applicable to its major federal financial assistance program for the years ended June 30, 1995 and June 30, 1996.

This report is intended for the information of the District, its management, and Legislative Audit Advisory Committee. However, this report is a matter of public record and its distribution is not limited.

Zahn, Kenney & Brette
Zahn, Kenney & Brette
Certified Public Accountants

September 19, 1996

Report on the Internal Control Structure Used In
Administering Federal Financial Assistance Program

The Board of Commissioners of the
Amite River Basin Drainage and
Water Conservation District
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of the Amite River Basin Drainage and Water Conservation District (District) as of and for the years ended June 30, 1995 and June 30, 1996, and have issued our report thereon dated September 19, 1996. We have also audited the compliance of the District, with requirements applicable to the major federal financial assistance program and have issued our report thereon dated September 19, 1996.

We conducted our audits of in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards, and OMB Circular A-128, require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and about whether the District complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the years ended June 30, 1995 and June 30, 1996, we considered the internal control structure of the District, in order to determine our auditing procedures for the purpose of expressing our opinions on the general-purpose financial statements of the District and on the compliance of the District with requirements applicable to its major program, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control policies and procedures relevant to compliance with requirements applicable to the federal financial assistance program. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated September 19, 1996.

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEARS ENDED JUNE 30, 1995 AND JUNE 30, 1996

<u>Federal Grantor/Pass - Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>	
			<u>1995</u>	<u>1996</u>
Federal Emergency Management Agency Pass-Through Louisiana Office of Emergency Preparedness: Hazard Mitigation Assistance	83.519	956-063-0001	\$ <u>186,482</u>	\$ <u>90,578</u>
Total Federal Assistance Expended			\$ <u>186,482</u>	\$ <u>90,578</u>

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS MATERIAL TO THE
GENERAL PURPOSE FINANCIAL STATEMENTS

Board of Commissioners of the
Amite River Basin Drainage and
Water Conservation District
State of Louisiana
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Amite River Basin Drainage and Water Conservation District, a component unit of the State of Louisiana, as of and for the years ended June 30, 1995, and June 30, 1996, and have issued our report thereon dated September 19, 1996. We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-128. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Amite River Basin Drainage and Water Conservation District is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the district's compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of non compliance that are required to be reported herein under government auditing standards.

This report is intended for the information and use of the district and its management and the Legislative Audit Advisory Committee. By provisions of state law, this report is a public document, and its distribution is not limited.

Z. Allen Kennedy & B. Smith
Metairie, Louisiana
September 19, 1996

In planning and performing our audits of the financial statements of the Amite River Basin Drainage and Water Conservation District for the years ended, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of District management and the Legislative Audit Advisory Committee. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Zubin Kermany & Besselle
Metairie, Louisiana
September 19, 1996

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED SOLELY ON AN AUDIT OF THE GENERAL
PURPOSE FINANCIAL STATEMENTS

Board of Commissioners of the
Amite River Basin Drainage and
Water Conservation District
State of Louisiana
Baton Rouge, Louisiana

We have audited the general financial statements of the Amite River Basin Drainage and Water Conservation District, a component unit of the State of Louisiana, as of and for the years ended June 30, 1995 and June 30, 1996 and have issued our report thereon dated September 19, 1996. We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-128. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audits of the general purpose financial statements of the Amite River Basin Drainage and Water Conservation District as of and for the years ended June 30, 1995 and June 30, 1996, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Amite River Basin Drainage and Water Conservation District is responsible for establishing and maintaining internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of the internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Report on Compliance with the General Requirements
Applicable to Federal Financial Assistance Program

The Board of Commissioners of the
Amite River Basin Drainage and
Water Conservation District
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of the Amite River Basin Drainage and Water Conservation District as of and for the years ended June 30, 1995 and June 30, 1996, and have issued our report thereon dated September 19, 1996.

We have applied procedures to test the District's compliance with the following requirements applicable to its federal financial assistance program, which are identified in the Schedule of Federal Financial Assistance, for the years ended June 30, 1995 and June 30, 1996, - cash management, federal financial reports and allowable costs.

Our procedures were limited to ascertaining that federal funds were maintained for the purposes of the grant and were not expended on operations; that the quarterly reports were filed and in compliance with required format; and that federal funds were expended in accordance with the terms of the grant. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

This report is intended for the information of the District, its management, and the Legislative Audit Advisory Committee. However, this report is a matter of public record and its distribution is not limited.

Zahn, Kenney & Bresette
Zahn, Kenney & Bresette
Certified Public Accountants

September 19, 1996

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

SCHEDULE OF PER DIEM PAID BOARD MEMBERS

FOR THE FISCAL YEARS ENDED
JUNE 30, 1995 AND JUNE 30, 1996

<u>Name</u>	<u>June 30, 1995</u>		<u>June 30, 1996</u>	
	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
J.E. Brignac, Jr.	13	\$ 780	7	\$ 420
W.V. Carpenter	13	780	2	120
Suzie Davis	15	900	8	480
Hattie Lockwood	7	420	2	120
Terry Louque	11	660	7	420
N.J. Madere	11	660	10	600
Johnnie Merrick, Sr.	14	840	10	600
Benjamin Ratcliff	7	420	1	60
Merlin Tynes	8	480	6	360
John D. Templet	-	-	4	240
Kathryn E. Jones	7	420	5	300
Zach Hatcher	7	<u>420</u>	6	<u>360</u>
		<u>\$6,780</u>		<u>\$4,080</u>

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULE

AS OF AND FOR THE FISCAL YEARS ENDED
JUNE 30, 1995 AND JUNE 30, 1996

The schedule of per diem paid to board members of the Amite River Basin Drainage and Water Conservation District is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Per diem payments are authorized by Louisiana Revised Statute 38:3304 and are included in the personal services expenditures of the General Fund. Board members are paid \$60 per meeting for up to 24 meetings each year.

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (all furniture and fixtures) follows:

<u>Balance</u> <u>July 1,</u> <u>1994</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30,</u> <u>1995</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30,</u> <u>1996</u>
<u>\$24,351</u>	<u>\$ 245</u>	<u>\$ -</u>	<u>\$24,596</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$24,596</u>

4. LEASE OBLIGATIONS

The district had an operating lease for office space totaling \$10,200 for fiscal year ended June 30, 1995 and \$10,680 for fiscal year ended June 30, 1996. The scheduled lease payments are indicated in the following table:

<u>Fiscal Year Ended</u>	<u>Monthly</u> <u>Amount</u>	<u>Total Lease</u> <u>Payments</u>
June 30, 1997	925	<u>\$ 11,100</u>

5. LITIGATION AND CLAIMS

There is no pending litigation against the district at June 30, 1996.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. CASH (CONTINUED)

certificates of deposit of state banks organized under the laws of the State of Louisiana, national banks having their principal offices in Louisiana, in savings accounts of shares of savings and loan associations and savings banks, and in share accounts and share certificate accounts of federally or state chartered credit unions.

G. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

General fixed assets are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. A summary of changes in general fixed assets is presented in note 3. The district has no long-term obligations.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

H. COMPENSATED ABSENCES

The district provides annual and sick leave benefits to its employees based on years of service. Employees can accumulate up to 30 days of sick leave which can be carried forward to future years. Upon termination, no payment will be made for accumulated sick leave. Vacation leave does not carry over between years, but employees receive payment at year end for any unused vacation leave. No leave liability existed at June 30, 1995 and June 30, 1996.

The district does not compensate its employees for postretirement health care benefits and does not contribute to a pension plan. The board does pay for its executive director's health insurance.

C. FUND ACCOUNTING

The district uses a fund (General Fund) and an account group 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 General Fund of the district is classified as a governmental fund and is the general operating fund of the district and accounts for all financial resources. Revenues are accounted for in this fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of this fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental fund. The General Fund uses the following practices in recording revenues and expenditures:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF ACCOUNTING (CONTINUED)

Revenues

State grants, the FEMA Elevation Demonstration Grant and interest income are recorded in the year received, which approximates when measurable and available. All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

For the fiscal year ended June 30, 1995, the district approved its annual expenditure budget at its regular meeting on June 20, 1994, and on August 15, 1994, November 21, 1994, January 23, 1995, February 20, 1995 and April 24, 1995, the board revised the annual budget. Budgeted amounts included in the accompanying financial statements represent the budget as amended through April 20, 1995. The district prepares its budget on the modified accrual basis.

For the fiscal year ended June 30, 1996, the district approved its annual expenditure budget at its regular meeting on June 26, 1995, and on December 18, 1995, January 22, 1996 and May 9, 1996 the board revised the annual budget. Budgeted amounts included in the accompanying financial statements represent the budget as amended through May 9, 1996. The district prepares its budget on the modified accrual basis.

F. CASH

Cash consists of amounts in interest-bearing demand deposits and cash on hand. Under state law, the Amite River Basin Drainage and Water Conservation 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. Furthermore, the district may invest in time

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEARS ENDED
JUNE 30, 1995 AND JUNE 30, 1996

INTRODUCTION

The Amite River Basin Drainage and Water Conservation District is a component unit of the State of Louisiana reporting entity. The district was created by and is subject to the provisions of Louisiana Revised Statutes 38:3301-3309. The district is comprised of all the territory within the watershed limits of the Amite River and tributaries basin in Louisiana within the Parishes of East Baton Rouge, St. Helena, East Feliciana, Livingston, and those portions east of U.S. Highway 61 in Ascension and St. James Parishes. Management and control of the district is vested in the board of commissioners. The board of commissioners is composed of 13 members, appointed by the governor of the State of Louisiana, who serve terms concurrent with that of the governor. The board is charged with the responsibility to establish adequate drainage, flood control, and water development, including, but not limited to construction of reservoirs, diversion canals, gravity and pumped drainage systems, and other flood control works. The district is advised by the Louisiana Department of Transportation and Development. The district is domiciled in Baton Rouge, Louisiana.

Operations of the district have been funded with state General Fund monies provided through the Louisiana Department of Transportation and Development and the Louisiana Department of Military Affairs and interest earnings from investments. The district has two employees.

The management of the District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles, and federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors or irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

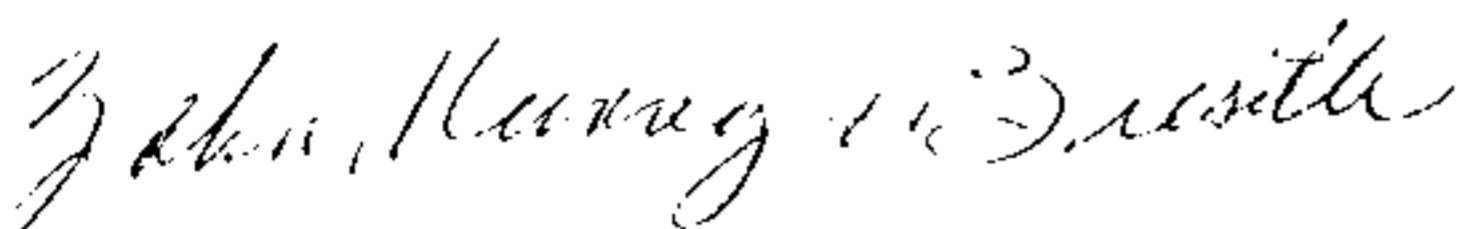
During the years ended June 30, 1995 and June 30, 1996, the District, expended 100 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to major federal financial assistance program of the District which is identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. However, we noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the District, its management, and Legislative Audit Advisory Committee. However, this report is a matter of public record and its distribution is not limited.


Zahn, Kenney & Bresette
Certified Public Accountants

September 19, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH

The district has cash (book balances) as follows at June 30,

	<u>1995</u>	<u>1996</u>
Petty cash	\$ 200	\$ 200
Interest-bearing demand deposits	<u>183,538</u>	<u>46,836</u>
Total	<u>\$183,738</u>	<u>\$ 47,036</u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 1995, the district has \$197,743 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$97,743 of pledged securities held by the custodial bank's agent in the name of the district (GASB Category 2). At June 30, 1996, the district has \$46,836 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

In 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

B. REPORTING ENTITY

GASB Codification Section 2100 and GASB Statement 14, "The Financial Reporting Entity," has defined the governmental reporting entity to be the State of Louisiana. The district is considered a component unit of the State of Louisiana because the state exercises oversight responsibility in that the governor appoints the board members and public service is rendered within the state's boundaries. The accompanying financial statements present information only as to the transactions of the programs of the Amite River Basin Drainage and Water Conservation District, a component unit of the State of Louisiana. Annually, the State of Louisiana issues general purpose financial statements, which include the activity contained in the accompanying financial statements.

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET
(GAAP BASIS) AND ACTUAL, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXPENDITURES (CONTINUED)			
General government - public safety - other protection (Continued):			
Intergovernmental agreements	\$ 17,325	\$ 17,325	-
Pubic information	225	225	-
FEMA Elevation Demonstration Grant	<u>179,607</u>	<u>163,813</u>	<u>15,794</u>
Total Expenditures	<u>443,840</u>	<u>410,250</u>	<u>33,590</u>
Excess (Deficiency) of revenues over expenditures	<u>\$(182,886)</u>	(159,365)	<u>\$ 23,521</u>
Fund balance at beginning of year		<u>165,279</u>	
Fund balance at end of year		<u>\$ 5,914</u>	

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET
(GAAP BASIS) AND ACTUAL, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXPENDITURES (CONTINUED)			
General government - public safety - other protection (Continued):			
Intergovernmental agreements	\$ 16,500	\$ 16,500	-
Fixed assets	245	245	-
Pubic information	20,000	20,085	(85)
FEMA Elevation Demonstration Grant	<u>333,642</u>	<u>212,114</u>	<u>121,528</u>
Total Expenditures	<u>811,023</u>	<u>658,720</u>	<u>152,303</u>
Excess (Deficiency) of revenues over expenditures	<u>\$(157,900)</u>	(38,161)	<u>\$119,739</u>
Fund balance at beginning of year		<u>203,440</u>	
Fund balance at end of year		<u>\$ 165,279</u>	

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET
(GAAP BASIS) AND ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
State grant - Louisiana Department of Transportation and Development	\$ 362,481	\$ 381,000	\$ 18,519
Use of money and property - interest earnings	3,500	4,058	558
FEMA Elevation Demonstration Grant	<u>287,142</u>	<u>235,501</u>	<u>(51,641)</u>
Total Revenues	653,123	620,559	(32,564)
EXPENDITURES			
General government - public safety - other protection:			
Executive director	53,000	52,500	500
Assistant director	40,000	38,356	1,644
Secretary	26,712	26,460	252
Student labor	200	-	200
Contract services	11,935	9,690	2,245
Board per diem	10,000	6,780	3,220
FICA taxes	10,500	9,213	1,287
Health insurance	7,000	5,286	1,714
In-state travel	2,200	1,014	1,186
Out-of-state travel	2,088	1,080	1,008
Administrative expense	1,000	220	780
Dues and subscriptions	600	773	(173)
Insurance	700	555	145
Equipment maintenance	400	240	160
Postage	11,000	9,252	1,748
Publishing	11,000	13,315	(2,315)
Rent/rentals	16,600	13,893	2,707
Telephone	5,300	6,902	(1,602)
Utilities	2,900	2,280	620
Janitorial	600	125	475
Office supplies	7,281	6,663	618
Accounting/auditing/legal	36,320	21,411	14,909
Management consulting	53,000	53,000	-
Other professional services	130,300	130,768	(468)

(Continued)

The accompanying notes are an integral part of this statement.

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

REVENUES

State grant - Office of Rural Development	\$ 100,000
State grant - Louisiana Department of Transportation and Development	65,030
State grant - Louisiana Department of Military Affairs	42,284
Use of money and property - interest earnings	2,012
Federal grant - FEMA Elevation Demonstration Grant	<u>41,559</u>
Total Revenues	250,885

EXPENDITURES

General government - public safety - other protection:	
Personal services and related benefits	131,679
Travel	512
Operating services	23,448
Materials and supplies	1,507
Professional services	71,741
Capital outlay	-
Other	17,550
Fema Elevation Demonstration Grant	<u>163,813</u>

Total Expenditures 410,250

Excess of expenditures over revenues (159,365)

Fund balance at beginning of year 165,279

Fund balance at end of year \$ 5,914

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 1995

REVENUES

State grant - Louisiana Department of Transportation and Development	\$ 381,000
Use of money and property - interest earnings	4,058
Federal grant - FEMA Elevation Demonstration Grant	<u>235,501</u>
Total Revenues	620,559

EXPENDITURES

General government - public safety - other protection:	
Personal services and related benefits	148,285
Travel	2,094
Operating services	47,555
Materials and supplies	6,663
Professional services	205,179
Capital outlay	245
Other	36,585
Fema Elevation Demonstration Grant	<u>212,114</u>
Total Expenditures	<u>658,720</u>
Excess of expenditures over revenues	(38,161)
Fund balance at beginning of year	<u>203,440</u>
Fund balance at end of year	<u>\$ 165,279</u>

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

ALL FUND TYPES AND ACCOUNT GROUPS

BALANCE SHEET, JUNE 30, 1996

	GOVERNMENTAL FUND - <u>GENERAL FUND</u>	ACCOUNT GROUP - GENERAL <u>FIXED ASSETS</u>	TOTAL (MEMORANDUM ONLY) <u> </u>
<u>ASSETS</u>			
Cash (Note 2)	\$ 47,036	\$ -	\$ 47,036
Fixed assets (Note 3)	<u>-</u>	<u>24,596</u>	<u>24,596</u>
Total assets	<u>\$ 47,036</u>	<u>\$ 24,596</u>	<u>\$ 71,632</u>
 <u>LIABILITIES, EQUITY AND OTHER CREDITS</u>			
LIABILITIES:			
Accounts payable	\$ 36,126	\$ -	\$ 36,126
Payroll payable	4,328	-	4,328
Payroll deductions and withholdings payable	<u>668</u>	<u>-</u>	<u>668</u>
Total liabilities	41,122	-	41,122
EQUITY AND OTHER CREDITS:			
Investment in general fixed assets	-	24,596	24,596
Fund balance - unreserved - undesignated	<u>5,914</u>	<u>-</u>	<u>5,914</u>
Total equity and other credits	<u>5,914</u>	<u>24,596</u>	<u>30,510</u>
Total liabilities, equity, and other credits	<u>\$ 47,036</u>	<u>\$ 24,596</u>	<u>\$ 71,632</u>

The accompanying notes are an integral part of this statement.

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

ALL FUND TYPES AND ACCOUNT GROUPS

BALANCE SHEET, JUNE 30, 1995

	<u>GOVERNMENTAL FUND - GENERAL FUND</u>	<u>ACCOUNT GROUP - GENERAL FIXED ASSETS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>ASSETS</u>			
Cash (Note 2)	\$ 183,738	\$ -	\$ 183,738
Fixed assets (Note 3)	<u>-</u>	<u>24,596</u>	<u>24,596</u>
Total assets	<u>\$ 183,738</u>	<u>\$ 24,596</u>	<u>\$ 208,334</u>
 <u>LIABILITIES, EQUITY AND OTHER CREDITS</u>			
<u>LIABILITIES:</u>			
Accounts payable	\$ 12,348	\$ -	\$ 12,438
Payroll payable	5,370	-	5,370
Payroll deductions and withholdings payable	<u>741</u>	<u>-</u>	<u>741</u>
Total liabilities	18,459	-	18,459
 <u>EQUITY AND OTHER CREDITS:</u>			
Investment in general fixed assets	-	24,596	24,596
Fund balance - reserved - FEMA Grant	49,019	-	49,109
Fund balance - unreserved - undesignated	<u>116,260</u>	<u>-</u>	<u>116,260</u>
Total equity and other credits	<u>165,279</u>	<u>24,596</u>	<u>189,875</u>
Total liabilities, equity, and other credits	<u>\$ 183,738</u>	<u>\$ 24,596</u>	<u>\$ 208,334</u>

The accompanying notes are an integral part of this statement.

Zahn, Kenney & Bresette
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT
ON THE FINANCIAL STATEMENTS

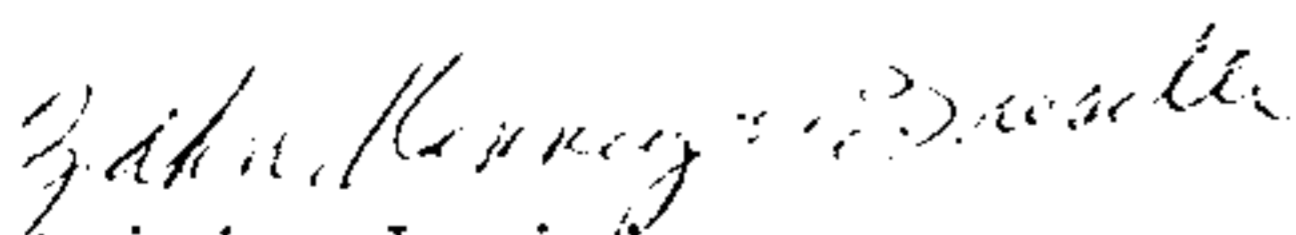
Board of Commissioners of the
Amite River Basin Drainage and Water
Conservation District
State of Louisiana
Baton Rouge, Louisiana

We have audited the accompanying general purpose financial statements of the Amite River Basin Drainage and Water Conservation District, a component unit of the State of Louisiana, as of and for the fiscal years ended June 30, 1995, and 1996, as listed in the foregoing table of contents. These financial statements are the responsibility of the management of Amite River Basin Drainage and Water Conservation District. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-128. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 Amite River Basin Drainage and Water Conservation District, as of June 30, 1995 and 1996, and the results of its operations for the fiscal years then ended, in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the general purpose financial statements. The accompanying supplemental information schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the Amite River Basin Drainage and Water Conservation District. Such information has been subjected to the procedures applied in the audits of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.


Metairie, Louisiana
September 19, 1996

700 Papworth Avenue Suite 101 • Metairie, Louisiana 70005 • (504) 831-6635

4954 Highway 22 • Mandeville, Louisiana 70448 • (504) 845-2360

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT

STATE OF LOUISIANA

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10/9/96
STATE OF LOUISIANA

**AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT**

STATE OF LOUISIANA
BATON ROUGE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS

AS OF AND FOR THE FISCAL YEARS ENDED
JUNE 30, 1995 AND JUNE 30, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULE

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 OCT 09 1996

AMITE RIVER BASIN DRAINAGE AND
WATER CONSERVATION DISTRICT
STATE OF LOUISIANA

GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET
(GAAP BASIS) AND ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
State Grants:			
Office of Rural Development	\$ 100,000	\$ 100,000	\$ -
Department of Transportation and Development	65,030	65,030	-
Department of Military Affairs	52,285	42,284	(10,001)
Federal Grant - FEMA Elevation Demonstration Grant	41,559	41,559	-
Use of money and property - interest earnings	<u>2,080</u>	<u>2,012</u>	<u>(68)</u>
Total Revenues	260,954	250,885	(10,069)
EXPENDITURES			
General government - public safety - other protection:			
Executive director	68,000	68,000	-
Assistant director	17,500	17,500	-
Secretary	28,500	28,500	-
Board per diem	5,220	4,080	1,140
FICA taxes	9,043	8,725	318
Health insurance	5,767	4,874	893
In-state travel	92	116	(24)
Out-of-state travel	396	396	-
Administrative expense	-	3	(3)
Dues and subscriptions	1,100	520	580
Insurance	1,615	1,615	-
Equipment maintenance	1,295	95	1,200
Postage	4,078	1,178	2,900
Publishing	4,450	685	3,765
Rent/rentals	13,130	13,446	(316)
Telephone	5,090	3,889	1,201
Utilities	1,720	2,017	(297)
Office supplies	2,000	1,507	493
Accounting/auditing/legal	5,177	2,107	3,070
Management consulting	52,125	49,250	2,875
Other professional services	20,385	20,384	1

(Continued)