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SIXTH WARD AND CROWLEY BRADMADE DISTRICT

FINANCIAL REPORT

DECEMBER 31, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the media, or reviewed, orally 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 7-17-86

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The Honorable Robert Brown
and the Board of Commissioners of
the Sixth Ward and Crowley Drainage District

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Sixth Ward and Crowley Drainage District.

In accordance with Government Auditing Standards, we have also issued a report dated April 4, 1996 on our consideration of the District's internal control structure and a report dated April 4, 1996 on its compliance with laws and regulations.

Brown, Pined, Lewis & Brown

Crowley, Louisiana
April 4, 1996

SIXTH WARD AND CROWLEY WARDMANS DISTRICT
ACADIA PARISH POLICE JURY
ALL FUND TYPES AND ACCOUNT GROUPS

BALANCE SHEET
December 31, 1995

	Governmental Fund	
	General Fund	Debt Service Fund
ASSETS AND OTHER DEBITS		
Cash and cash equivalents	\$ 38,143	\$ 19,828
Investments	42,396	22,697
Receivables	148,282	78,267
Accrued interest receivable	187	150
Land, equipment, and buildings	-	-
Amount available in debt service fund	-	-
Amount to be provided for retirement of general long-term debt	-	-
	<u>\$ 229,012</u>	<u>\$ 131,022</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 3,818	\$ -
Other payables	4,813	1,051
Bonds payable	-	-
	<u>\$ 7,831</u>	<u>\$ 1,051</u>
FUND EQUITY		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt service	\$ -	\$ 117,973
Unreserved - undesignated	212,482	-
Total fund balances	<u>\$ 212,482</u>	<u>\$ 117,973</u>
	<u>\$ 220,313</u>	<u>\$ 131,023</u>

See Notes to Financial Statements.

Trusts Capital Project Fund	Account Groups		Totals	
	General Fixed Assets	General Long-Term Debt	1988	1986
\$ 679	\$ -	\$ -	\$ 49,351	\$ 181,084
19,964	-	-	84,377	-
114,634	-	-	348,384	338,330
148	-	-	935	-
-	312,190	-	312,190	300,180
-	-	117,972	117,972	98,180
-	-	122,028	122,028	288,780
<u>\$ 129,109</u>	<u>\$ 312,190</u>	<u>\$ 348,000</u>	<u>\$1,112,119</u>	<u>\$1,708,014</u>
\$ -	\$ -	\$ -	\$ 3,008	\$ 4,342
-	-	-	7,984	4,400
-	-	348,000	348,000	385,082
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348,000</u>	<u>\$ 358,992</u>	<u>\$ 393,824</u>
\$ -	\$ 312,190	\$ -	\$ 312,190	\$ 300,180
\$ -	\$ -	\$ -	\$ 117,972	\$ 98,180
129,109	-	-	301,155	416,135
<u>\$ 129,109</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 469,162</u>	<u>\$ 508,425</u>
<u>\$ 129,109</u>	<u>\$ 312,190</u>	<u>\$ 348,000</u>	<u>\$1,112,119</u>	<u>\$1,708,014</u>

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT
ACRISIA PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1995

	Governmental Fund Types			Totals	
	General Fund	Debt Service Fund	Capital Projects Fund	(Nonstandard) 1995	1994
Revenues:					
Taxes:					
Ad valorem	\$130,298	\$ 87,227	\$ -	\$219,525	\$200,711
Intergovernmental revenue:					
State revenue sharing	41,783	-	-	41,783	42,346
Project reimbursement	-	-	34,178	34,178	-
Other	3,512	1,425	1,928	6,865	6,437
Total revenues	\$175,603	\$ 88,652	\$ 36,098	\$299,353	\$255,494
Expenditures:					
Current:					
Public works	\$282,208	\$ 3,851	\$ 43,929	\$329,988	\$145,109
Capital outlay	-	-	43,940	43,940	-
Debt service:					
Projected retirements	-	43,880	-	43,880	43,080
Interest and fiscal charges	-	21,850	-	21,850	28,344
Total expenditures	\$282,208	\$ 69,581	\$107,869	\$459,698	\$216,533
Excess (deficiency) of revenues over expenditures	\$ (6,605)	\$ 19,071	\$(71,771)	\$(18,247)	\$ 38,961
Other financing sources:					
Proceeds from sale of equipment	-	-	17,468	17,468	-
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (6,605)	\$ 19,071	\$(54,303)	\$(1,779)	\$ 38,961
Fund balances, beginning	217,813	79,180	283,083	580,076	480,299
Fund balances, ending	\$211,208	\$112,932	\$228,780	\$552,920	\$519,260

See Notes to Financial Statements.

SIXTH WARD AND CHASELEY BRADSHAW DISTRICT
ACADIA PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1995

	General Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes:			
Ad valorem	\$125,800	\$132,298	\$ 7,498
Intergovernmental revenue:			
State revenue sharing	45,000	41,383	(3,617)
Project reimbursement	-	-	-
Other	1,800	3,922	2,122
Total revenues	\$172,600	\$177,603	\$ 5,003
Expenditures:			
Current:			
Public works:			
Salaries and taxes	\$ 99,100	\$ 99,100	\$ -
Equipment	12,000	20,104	8,104
Fuel	18,000	9,684	8,316
Utilities	3,800	3,812	(12)
Office supplies	500	443	57
Office rent	3,400	3,400	-
Insurance	25,000	25,000	-
Chemicals	28,500	28,713	(213)
Per diem	3,700	3,948	(248)
Pension	4,500	4,627	(127)
Repairs and maintenance	-	-	-
Other	3,800	3,700	100
Total public works	\$197,800	\$202,208	\$ 4,408
Capital outlays	\$ -	\$ -	\$ -
Debt service:			
Principal retirements	\$ -	\$ -	\$ -
Interest and fiscal charges	-	-	-
Total expenditures	\$197,800	\$202,208	\$ 4,408
Excess (deficiency) of revenues over expenditures (totals forward)	\$120,800	\$ 69,395	\$ 51,405

<u>Labr. Service Fund</u>			<u>Capital Projects Fund</u>		
Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
\$ 60,000	\$ 67,227	\$ 7,227	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	34,170	34,170	-
<u>500</u>	<u>1,455</u>	<u>955</u>	<u>1,680</u>	<u>1,920</u>	<u>240</u>
\$ 60,500	\$ 68,682	\$ 8,182	\$ 35,850	\$ 36,090	\$ 240
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,500	3,851	449	-	-	-
-	-	-	34,170	43,895	10,280
<u>3,500</u>	<u>3,851</u>	<u>449</u>	<u>2,890</u>	<u>15</u>	<u>1,985</u>
\$ 3,500	\$ 3,851	\$ 449	\$ 58,170	\$ 53,960	\$ 17,580
\$ -	\$ -	\$ -	\$ 63,360	\$ 63,360	\$ -
\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
<u>33,918</u>	<u>21,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 64,918	\$ 68,810	\$ -	\$ -	\$ -	\$ -
\$ 75,618	\$ 75,618	\$ 600	\$133,138	\$162,670	\$ 12,208
\$ 12,142	\$ 18,672	\$ 6,530	\$185,360	\$171,327	\$ 12,208

SIXTH WARD AND CRAWLEY ROAD/DASH DISTRICT
ACADIA PARK/IN POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
Year Ended December 31, 1985

	General Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
Excess (deficiency) of revenues over expenditures (Details forwarded)	\$ (38,000)	\$ (4,547)	\$ 15,500
Other financing sources: Proceeds from sale of asset	-----	-----	-----
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (38,000)	\$ (4,547)	\$ 15,500
Fund balances, beginning	212,000	212,000	-
Fund balances, ending	<u>\$174,000</u>	<u>\$207,453</u>	<u>\$ 15,500</u>

See Notes to Financial Statements.

<u>Genl. Service Fund</u>			<u>Capital Projects Fund</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 12,141	\$ 18,632	\$ 6,491	\$184,340	\$171,373	\$ 12,967
—	—	—	17,602	17,602	—
\$ 12,141	\$ 18,632	\$ 6,491	\$184,340	\$188,975	\$ 14,635
99,302	99,302	—	153,581	153,581	—
<u>\$12,141</u>	<u>\$18,632</u>	<u>\$ 6,491</u>	<u>\$184,321</u>	<u>\$172,302</u>	<u>\$ 12,019</u>

SIXTH WARD AND CRINLEY DRAINAGE DISTRICT
ACCORDIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statute 38:3603, the drainage district is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the parish police jury. The drainage district was created under the authority of Louisiana Revised Statutes 38:1881-1900 and was established for the purpose of draining and reclaiming the undrained or partially drained marsh, swamp, and overflowed lands in the district that must be leaved and pumped in order to be drained and reclaimed.

In April of 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. Subsequently, GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

In conformance with GASB codification Section 2190, the drainage district is a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

a. Fund accounting

The accounts of the drainage district are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises the assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. The following governmental funds are presented in the financial statements:

General Fund:

The general fund is the general operating fund of the drainage district. It accounts for all financial resources except those required to be accounted for in other funds.

NOTES TO FINANCIAL STATEMENTS

Debt Service Fund:

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest, and related costs.

Section 1991 Refunding Bonds:

This fund is used to accumulate monies for payment of \$475,000 (original principal) of certificates of indebtedness due in various installments. The proceeds of this issue were to refund the outstanding Public Improvement Bonds dated August 3, 1951.

Capital Projects Fund:

The capital projects fund is used to account for financial resources to be used for acquisition or construction of major capital projects (other than those financed by proprietary funds).

Construction Fund:

This fund is used to account for the collection and disbursement of funds for construction projects.

3. General fixed assets and general long-term debt

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public docks or infrastructures are not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are net funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

6. Basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

NOTES TO FINANCIAL STATEMENTS

Revenues:

All valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 15. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

D. Budget practices

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is then legally enacted through passage of an ordinance. Budget amounts shown in this report are as amended by the District in public meeting.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. All budget appropriations lapse at year-end.

Expenditures may not legally exceed budgeted appropriations at the fund level.

E. Cash, cash equivalents, and investments

For reporting purposes of cash and cash equivalents, the District considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. Under state law, the Sixth Ward and Crowley Drainage Districts 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

NOTES TO FINANCIAL STATEMENTS

United States. Further, the District may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Cash, cash equivalents, and investments are stated at cost, which approximates market. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the Federal Deposit Insurance must at all times be equal to the amount on deposit with the bank. The pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The following is a summary of cash and cash equivalents at December 31, 1993, with the related Federal deposit insurance:

	Cash Balance	FED Insurance	Balance Insured
General deposits	<u>\$ 10,876</u>	<u>\$ 10,915</u>	<u>\$ _____</u>
Savings and certificates of deposit	<u>\$ 85,876</u>	<u>\$ 85,876</u>	<u>\$ _____</u>

F. Pensions

Employees of the drainage district are covered under the Federal Insurance Contributions Act (social security). The employees and the District contribute equally to the system.

G. Vacation and sick leave

The Sixth Ward and Crowley Drainage District does not have a formal policy on vacation and sick leave.

H. Total columns on statements

The total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Land	Buildings	Equipment	Total
Balance, December 31, 1994	\$ 1,500	\$ 1,731	\$299,468	\$302,700
Additions	-	-	\$7,940	\$7,940
Reductions	-----	-----	(26,010)	(26,010)
Balance, December 31, 1995	<u>\$ 1,500</u>	<u>\$ 1,731</u>	<u>\$281,398</u>	<u>\$312,629</u>

Note 3. Changes in General long-Term Obligations

The following is a summary of the long-term obligations at December 31, 1995:

	Bonded Debt
long-term obligations payable, beginning	\$380,000
Reductions	<u>60,000</u>
long-term obligations payable, ending	<u>\$320,000</u>

General obligations bonds are comprised of the following individual issues:

Series 1991 refunding bonds, dated September 5, 1990, Issue of \$470,000, retired in various annual installments, interest rates 5.25 to 6.38, final maturity March 1, 2001	<u>\$160,000</u>
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NOTES TO FINANCIAL STATEMENTS

The annual requirements to amortize all bonds and/or certificates outstanding as December 31, 1995, including interest of \$68,718 are as follows:

Year-Ending	Principal	Interest	Total
1996	\$ 45,000	\$ 18,160	\$ 63,160
1997	45,000	16,728	61,728
1998	55,000	14,750	69,750
1999	60,000	10,750	70,750
2000	65,000	8,405	73,405
2001	<u>70,000</u>	<u>1,503</u>	<u>71,503</u>
Total	<u>\$340,000</u>	<u>\$ 68,718</u>	<u>\$408,718</u>

Note 4. **Deferred Debt**

In 1981, the District deferred the Public Improvement Bonds, dated August 1, 1980, by placing proceeds of the refunding issue and additional money in an irrevocable trust to provide for all future debt service payments on the Public Improvement Bonds. Accordingly, the trust account assets and the liability for the deferred bonds are not included in the District's financial statements. On February 1, 1993, the outstanding bonds were called. As of December 31, 1995, the account has a balance of \$5,850 for an unexpended bond and the related interest coupon.

Note 5. **Receivables**

The following is a summary of receivables at December 31, 1995:

	General Fund	Debt Service Fund	Capital Projects Fund
Ad Valorem tax	\$118,476	\$ 28,267	\$ -
State revenue sharing	27,886	-	-
Other	7,669	-	-
Fifth Ward Consolidated Growth Drainage District No. 1			118,458
	<u>\$154,031</u>	<u>\$ 28,267</u>	<u>\$118,458</u>

NOTES TO FINANCIAL STATEMENTS

Note 6. Intergovernmental Agreements

South Ward and Crowley Drainage District entered into an intergovernmental agreement with Fifth Ward Consolidated Sewerage Drainage District No. 1 for financing the Lyons Point Sully Lower Region project. South Ward and Crowley Drainage District provided MOST of the initial funding for the project. As of December 31, 1989, the project was complete and the total amount paid by South Ward and Crowley Drainage District on behalf of Fifth Ward Consolidated Sewerage Drainage District No. 1 was \$181,803. In 1990, it was agreed by both parties for Fifth Ward Consolidated Sewerage District No. 1 to repay its debt by leasing their generator, including the operator and all repair costs, for \$85 per hour to South Ward and Crowley Drainage District. In 1995, it was agreed by both parties to change the hourly rate from \$85 per hour to \$83 per hour. As of December 31, 1995, Fifth Ward Consolidated Sewerage Drainage District No. 1 has repaid a total of \$42,343, leaving a balance of \$139,460.

Note 7. Per Diem

The board members receive \$90 per diem for attendance at meetings of the board and \$0-1/10 per mile for travel expenses. The compensation paid to the board for the year ended December 31, 1995 is as follows:

Robert Brown	\$ 2,184
Elke Paulk	444
Ellisa Palharum	478
Michael Sabate	478
Wayne Haronst	715
	<u>\$ 4,307</u>

Note 8. Intergovernmental Revenue

On March 13, 1995, the District entered into an agreement with the Louisiana Department of Transportation and Development (DOTD) to repair the Lyons Point Sully Weir No. 2. The DOTD shall reimburse the District for the cost of all materials up to a total of \$80,000. The District shall provide the labor and equipment. At December 31, 1995, the DOTD reimbursed the District \$34,578 for materials.

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MEMBER OF
THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Robert Broussard
and the Board of Commissioners
of the Sixth Ward and Crowley
Drainage District
Crowley, Louisiana

We have audited the general purpose financial statements of Sixth Ward and Crowley Drainage District, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 4, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The Board of Commissioners of the Sixth Ward and Crowley Drainage District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Board 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, and that transactions are recorded 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.

The Honorable Robert Brown,
and the Board of Commissioners
of the Sixth Ward and
Crawley Drainage District

In planning and performing our audit of the financial statements of the Sixth Ward and Crawley Drainage District for the year ended December 31, 1985, we considered its 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.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable condition that we believe to be a material weakness.

General Administration

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties existed. The general accounting and general ledger function is not separate from custody and control over assets.

Cause: Inadequate segregation of duties exists due to the limited number of personnel performing the administrative functions.

Suggestion and response: The Board has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.

The Honorable Robert Weiss
and the Board of Commissioners
of the Sixth Ward and
Covley Drainage District

This report is intended for the information of the Board of Commissioners and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Bourgeois, Pond, Levee & Beach

Covington, Louisiana
April 4, 1994

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Robert Breux
and the Board of Commissioners
of the Sixth Ward and Crowley
Drainage District
Crowley, Louisiana

We have audited the general purpose financial statements of the Sixth Ward and Crowley Drainage District, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 6, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards 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, regulations, contracts, and grants applicable to the Sixth Ward and Crowley Drainage District is the responsibility of Sixth Ward and Crowley Drainage District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Drainage District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The Honorable Robert Brown
and the Board of Commissioners
of the Sixth Ward and
Crowley Drainage District

The results of our tests of compliance did not disclose any instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Board of Commissioners and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Broussard, Fort, Lewis & Brown

Crowley, Louisiana
April 4, 1996