

**The Board of Commissioners**  
**Cuyahoga Drainage District of Hamilton Parish**

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

all six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals.

**Meetings**

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

Cuyahoga Drainage District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building; management has asserted that such documents were properly posted.

**Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We examined copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Loans**

11. Examine payroll records and minutes for the two years to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the two years did not reveal any such payments. We also inspected payroll records for the two years and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The Board of Commissioners  
Ouapaka Drainage District of Natchitoches Parish

This report is intended solely for the use of management of Ouapaka Drainage District and the Legislative Bodies, State of Louisiana, and should not be used by those who have not agreed on the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Piche, Lewis ; Breaux*

Crowley, Louisiana  
June 19, 1996

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**SUDONAS DRAINAGE DISTRICT  
OF BERKELSON PARISH  
FINANCIAL REPORT  
DECEMBER 31, 1985**

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 1-21-86

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**INDEPENDENT ACCOUNTANT'S REPORT**

**The Board of Commissioners**  
Cajundon Drainage District of Vermilion Parish  
Cajundon, Louisiana

We have compiled the accompanying general purpose financial statements of Cajundon Drainage District of Vermilion Parish, a component unit of the Vermilion Parish Police Jury, as of and for the two years ended December 31, 1995 and the supplementary schedule, as listed in the table of contents. The statements and supplementary schedules, which are presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of the Board in the form of financial statements and the supplementary schedule. We have not audited or reviewed the accompanying financial statements and the supplementary schedule and, accordingly, we do not express an opinion of any other form of assurance on them.

*Broussard, Pochie, Lewis & Breaux*

Crowley, Louisiana  
June 19, 1996

CITYMAN NEIGHBORHOOD DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JURY

BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1995  
See Accountant's Compilation Report

ASSETS	Governmental Fund Types		
	General	Special	Debt
	Fund	Fund	Fund
Cash and cash equivalents	\$ 5,481	\$ 284	\$ 13,118
Investments	-	221,346	4,958
Receivables	158,483	-	86,279
Due from other funds	-	5,890	55
Land, buildings, and equipment	-	-	-
Amount available in debt service fund	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets	\$ 164,324	\$ 328,320	\$ 105,473
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Due to other funds	\$ 5,005	-	-
Accounts payable	-	-	-
Accrued payroll taxes	13	-	-
Total liabilities	\$ 5,028	\$ -	\$ -
<b>FUND EQUITY</b>			
Investment in general fixed assets	\$ -	\$ -	\$ -
Fund balances:			
Reserved for debt service	-	-	195,473
Unreserved - undesignated	159,309	328,320	-
Total liabilities and fund equity	\$ 164,324	\$ 328,320	\$ 105,473

See Notes to Financial Statements.

<u>Account Groups</u>			
<u>General</u>	<u>General</u>		
<u>Fixed</u>	<u>Long-Term</u>		<u>Total</u>
<u>Assets</u>	<u>Liab.</u>		<u>(Memorandum Only)</u>
\$ -	\$ -	\$	31,304
-	-		235,348
-	-		244,942
-	-		9,000
423,894	-		423,894
-	309,473		109,473
<u>-</u>	<u>309,473</u>		<u>309,473</u>
<u>\$ 423,894</u>	<u>\$ 309,473</u>		<u>\$ 733,367</u>
\$ -	\$ -	\$	3,000
-	405,000		405,000
<u>-</u>	<u>-</u>		<u>13</u>
<u>\$ -</u>	<u>\$ 405,000</u>		<u>\$ 410,013</u>
\$ 423,894	\$ -	\$	423,894
-	-		309,473
-	-		389,838
<u>\$ 423,894</u>	<u>\$ -</u>		<u>\$ 713,371</u>
<u>\$ 423,894</u>	<u>\$ 405,000</u>		<u>\$ 828,894</u>

CANTON DRAINAGE DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1993  
See Accountant's Compilation Report

	General Fund	Special Revenue Fund	Debt Service Fund	Total (Combinations Only)
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 176,758	\$ -	\$ 81,438	\$ 258,196
<b>Intergovernmental revenues:</b>				
State revenue sharing	5,121	-	-	5,121
Interest income	119	2,327	1,028	3,474
Other	88	-	-	88
	<u>\$ 176,986</u>	<u>\$ 2,327</u>	<u>\$ 92,466</u>	<u>\$ 271,779</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public works - drainage:</b>				
Salaries and related benefits	\$ 81,778	\$ -	\$ -	\$ 81,778
Compensation paid to board members	1,450	-	-	1,450
Contract labor	4,279	-	-	4,279
Legal and accounting	2,260	-	-	2,260
Insurance	23,892	-	-	23,892
Office rent and supplies	5,648	-	-	5,648
Repairs and maintenance	29,961	-	-	29,961
Supplies	26,623	-	-	26,623
Provision deduction	3,505	-	2,942	6,447
Other	1,151	-	-	1,151
Capital outlay	8,382	-	-	8,382
<b>Debt service:</b>				
Principal	-	-	21,000	21,000
Interest	-	-	23,998	23,998
Other	-	-	1,312	1,312
	<u>\$ 229,213</u>	<u>\$ -</u>	<u>\$ 46,310</u>	<u>\$ 275,523</u>
<b>Excess (deficiency) of revenues over expenditures (substantive interest)</b>				
	<u>\$ (123,627)</u>	<u>\$ 2,327</u>	<u>\$ 26,156</u>	<u>\$ (94,944)</u>



OUTSIDE DRAINAGE DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JUNE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES (CONTINUED)  
Year Ended December 31, 1995  
See Accountant's Compilation Report

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
Excess (deficiency) of revenues over expenditures	\$ (28,699)	\$ 7,237	\$ 29,744	\$ 12,682
Other financing sources (uses):				
Operating transfers in	21,138	-	-	21,138
Operating transfers out	-	(21,138)	-	(21,138)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (7,480)	\$ (13,901)	\$ 29,744	\$ 12,682
Fund balances, beginning	<u>161,894</u>	<u>262,432</u>	<u>76,719</u>	<u>499,533</u>
Fund balances, ending	<u>\$ 154,414</u>	<u>\$ 248,531</u>	<u>\$ 306,473</u>	<u>\$ 609,508</u>

See Notes to Financial Statements.

QUEBECAN DRAINAGE DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1998  
See Accountant's Compilation Report

	General Fund	Special Revenue Fund	Debt Service Fund	Total (Incompleteness Only)
<b>Revenues:</b>				
<b>Taxes:</b>				
ad valorem	\$ 158,160	\$ -	\$ 97,880	\$ 256,040
<b>Intergovernmental revenues:</b>				
State revenue sharing	5,382	-	-	5,382
Interest Income	551	7,331	899	8,781
Other	81	-	-	81
	<u>\$ 164,574</u>	<u>\$ 7,331</u>	<u>\$ 98,779</u>	<u>\$ 329,684</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public works - drainage:</b>				
Salaries and related benefits	\$ 76,756	\$ -	\$ -	\$ 76,756
Compensation paid to board members	3,468	-	-	3,468
Legal and accounting	3,468	-	-	3,468
Insurance	21,392	-	-	21,392
Office rent and supplies	3,817	-	-	3,817
Repairs and maintenance	23,968	-	-	23,968
Supplies	23,968	-	-	23,968
Pension deduction	3,218	-	1,982	5,200
Other	830	-	-	830
Capital outlay	4,338	-	-	4,338
<b>Debt service:</b>				
Principal	-	-	68,000	68,000
Interest	-	-	27,830	27,830
Other	-	-	1,828	1,828
	<u>\$ 173,338</u>	<u>\$ -</u>	<u>\$ 71,658</u>	<u>\$ 244,996</u>
<b>Excess (deficiency) of revenues over expenditures</b>				
	\$ (8,332)	\$ 7,331	\$ (12,912)	\$ (34,193)
<b>Fund balances, beginning</b>				
	170,368	233,302	108,261	512,931
<b>Fund balances, ending</b>				
	<u>\$ 162,036</u>	<u>\$ 240,633</u>	<u>\$ 95,349</u>	<u>\$ 498,018</u>

See Notes to Financial Statements.

CAJUDAN DRAINAGE DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Drainage District is a component unit of the Vermilion Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only as to the transactions of Cajudan Drainage District of Vermilion Parish and does not present information on the Vermilion Parish Police Jury, the general government services provided by the governmental unit, and other governmental units that comprise the governmental reporting entity.

B. Fund Accounting

The accounts of the Cajudan 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 comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds:

General fund:

The general fund is the general operating fund of the Cajudan Drainage District. It is used to account for all financial resources except those required to be accounted for in other funds.

Special revenue funds:

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Cajudan Drainage District's special revenue fund is used to account for monies derived from a bond issue to be used for construction and repairs within the District.

**NOTES TO FINANCIAL STATEMENTS**  
**The Accountant's Compilation Report**

**Debt service funds:**

Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

**C. Fixed Assets and Long-term Liabilities**

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 funds or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

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 not "funds." They are concerned only with the measurement of financial position, not with measurement of results of operations.

**D. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**Revenues:**

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as set current assets. Taxpayer-measured income and gross receipts are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

**Expenditures:**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule includes principal and interest on general long-term debt which is recognized when due.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

E. Budgetary Procedures

Louisiana law exempts all special districts created before December 31, 1904, from the requirements of the Local Government Budget Act. The District was created before such date and, accordingly, is exempt from the budgetary requirements. Management has determined that, due to the amount and nature of the expenditures, the adoption of a budget is no longer required for control purposes; therefore, the accompanying financial statements do not include a comparison of revenues and expenditures to budget for the two years ended December 31, 1995.

F. Investments

Investments are stated at cost which approximates market. These investments are time deposits which are fully secured through the pledge of bank-owned securities or federal deposit insurance.

G. Inventory

The Oueyden Drainage District has no inventory. The cost is recorded as an expenditure at the time the items are purchased.

H. Vacation and Sick Leave

The Oueyden Drainage District has the following policy related to vacation and sick leave:

Sick leave:

An employee of this governing body shall be entitled to sick leave not to exceed two (2) weeks. An employee taking sick leave shall notify the board member in whose district he is working that he will not report for work that day due to illness. If any employee is absent for more than two (2) consecutive days, the employee must obtain a physician's certificate to certify the number of days which the employee was unable to work due to illness. Otherwise, the employee will not be paid for the days missed. This policy does not provide for absence from work due to mental illness nor self inflicted wounds while on or during leave. This policy does not provide for accumulation and vesting of leave.

Vacations:

An employee of this governing body shall have ten (10) paid vacation days annually beginning after completion of one year of employment. All days other than Saturday, Sunday, and holidays are to be considered as working days. Vacation time may not accumulate.

NOTES TO FINANCIAL STATEMENTS  
 (See Accountant's Compilation Report)

1. Total Columns on Combined Statements

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

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Equipment	Land	Total
Balance, December 31, 1993	\$993,538	\$ 14,000	\$411,538
Additions	4,334	-	4,334
Reductions	<u>(165)</u>	<u>-</u>	<u>(363)</u>
Balance, December 31, 1994	\$401,513	\$ 14,000	\$415,513
Additions	<u>8,382</u>	<u>-</u>	<u>8,382</u>
Balance, December 31, 1995	<u>\$409,895</u>	<u>\$ 14,000</u>	<u>\$423,895</u>

Note 3. Changes in General Long-Term Debt

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

	General Obligation Bonds Issued			Total
	\$5-23-84	\$8-31-83	\$6-03-93	
Balance, December 31, 1993	\$ 40,000	\$138,000	\$250,000	\$508,000
Reductions - 1994	40,000	28,000	-	68,000
Reductions - 1995	<u>-</u>	<u>38,000</u>	<u>-</u>	<u>38,000</u>
Balance, December 31, 1995	<u>\$ -</u>	<u>\$138,000</u>	<u>\$250,000</u>	<u>\$400,000</u>

All general obligation bonds are secured by ad valorem tax assessments.

**NOTES TO FINANCIAL STATEMENTS**  
**The Accountant's Compliance Report**

The annual requirements to amortize all debt outstanding as of December 31, 1995, including interest payments of \$74,860, are as follows:

1996	\$ 80,000
1997	76,883
1998	81,197
1999	81,933
2000	94,018
2001 - Thereafter	<u>118,500</u>
	<u>\$ 572,521</u>

**Note 4. Receivables**

The receivables recorded in the accompanying financial statements represent uncollected ad valorem taxes at December 31, 1995.

**Note 5. Due from/to Other Funds**

Individual fund balances due from/to other funds at December 31, 1995 are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 5,083
Special revenue fund	5,800	-
Debt service fund	<u>53</u>	<u>-</u>
<b>Total</b>	<u>\$ 5,853</u>	<u>\$ 5,083</u>

**Note 6. Litigation and Claims**

The Caydon Drainage District is not a defendant in any litigation as of December 31, 1995.

**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compilation Report

**Note 7. Cash, Cash Equivalents, and Investments**

For reporting purposes, cash and cash equivalents include cash and certificates of deposit. The Brachaga District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposits of state banks having their principal office in the State of Louisiana, or any other Federally insured investment. The Brachaga District may also invest in shares of any homestead and building and loan association in any amount not exceeding the Federally insured amount. The deposits as December 31, 1999 were secured as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Checking accounts	\$ 18,362	\$ (18,362)	\$ -
Nonchecking accounts	<u>325,366</u>	<u>(325,366)</u>	<u>325,366</u>
	<u>\$ 343,728</u>	<u>\$ (343,728)</u>	<u>\$ 325,366</u>
Securities pledged and held by the custodial bank in the bank's name (Category III)			<u>(489,531)</u>
Excess of FDIC insurance plus pledged securities over cash and cash equivalents			<u>\$ 126,280</u>

**Note 8. Levied Taxes**

All valorem taxes are assessed on a calendar year basis, become due on December 15 of each year, and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
General corporate purposes	<u>12.00</u>	<u>12.80</u>
Debt service purposes	<u>6.62</u>	<u>6.62</u>



QUEENSWAY DRAINAGE DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS  
Years Ended December 31, 1993 and 1994  
See Accountant's Compilation Report

	1993	1994
Kirby Truhan	\$ 600	\$ 600
Patrick V. Hair	600	600
Leon F. Brownward	600	600
Sean Gayle	300	300
Adrien Lajeune	300	300
Denis Lougan	50	-
	<u>\$ 3,050</u>	<u>\$ 3,000</u>

The schedule of compensation paid to board members was prepared in compliance with House Resolution No. 54 of the 1979 Session of the Louisiana Legislature.



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

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 Louis J. Kelly, CPA, FRM  
 Bruce B. Thomas, CPA, FRM  
 Francis R. Kelly, CPA, FRM  
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 In addition to Herndon, Kelly, Thomas, and Raymond  
 Richard J. Dugas, CPA, FRM  
 Michael J. Thomas, FRM  
 Certified Public Accountants  
 Society of Accountants and FRM  
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We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Cadeys Bradrage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Cadeys Bradrage District's compliance with certain laws and regulations during the two years ended December 31, 1995 included in the accompanying Louisiana Accruals Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purposes.

**Public Bid Law**

1. Select all expenditures made during the two years for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-RR 38:1211-1231 (the public bid law).

The District purchased a dragline bucket during 1995. We examined documentation which indicated that this expenditure had been properly procured and accepted in accordance with the provisions of LA-RR 38:1211-1231.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LA-RR 47:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

**The Board of Commissioners**

**Caydon Drainage District of Vermilion Parish**

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

Management provided us with the required list.

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

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2). However, during our review of the list provided by management in agreed-upon procedure (3), it was brought to our attention that the father of a board member has been compensated for work performed for the District.

**Budgeting**

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

Caydon Drainage District is not required to comply with the Budget Act because the District was created before December 31, 1974.

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

Caydon Drainage District is not required to comply with the Budget Act because the District was created before December 31, 1974.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Caydon Drainage District is not required to comply with the Budget Act because the District was created before December 31, 1974.

**Accounting and Reporting**

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.