

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

E. Budgetary Practices

Louisiana law exempts all special districts created before December 31, 1976, 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 year ended December 31, 1986.

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 Soudan 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 Soudan 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 verify the number of days which the employee was unable to work due to illness. Otherwise, the employee will not be paid for the days absent. This policy does not provide for absence from work due to mental illness nor self-inflicted wounds while away of illness. 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.



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INDEPENDENT ACCOUNTANT'S REPORT

The Board of Commissioners
Cajun Drainage District of Vermilion Parish
Coupland, Louisiana

We have compiled the accompanying general purpose financial statements of Cajun Drainage District of Vermilion Parish, a component unit of the Vermilion Parish Police Jury, as of and for the year ended December 31, 1996 and the supplementary schedule, as listed in the table of contents. The statements and supplementary schedule, which is 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 or any other form of assurance on them.

Broussard, Moore, Lewis & Wheaton

Crowley, Louisiana
February 8, 1997

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SWEDESBY DRAINAGE DISTRICT OF VERMILION PARISH
VERMILION PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES (CONTINUED)
Year Ended December 31, 1996
See Accountant's Compilation Report

	General Fund	Special Revenue Fund	Debt Service Fund	Total (Memorandum Only)
Excess (deficiency) of revenues over expenditures	\$258,362	\$ 10,680	\$ 12,562	\$181,604
Other financing sources (used):				
Operating transfers in	\$ 28,848	\$ -	\$ -	\$ 28,848
Operating transfers out	<u> -</u>	<u>(28,848)</u>	<u> -</u>	<u>(28,848)</u>
	<u>\$ 28,848</u>	<u>\$ (28,848)</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 1,808	\$148,332	\$ (1,562)	\$148,578
Fund balances, beginning	<u>158,508</u>	<u>216,320</u>	<u>320,672</u>	<u>695,500</u>
Fund balances, ending	<u>160,316</u>	<u>364,662</u>	<u>319,110</u>	<u>844,088</u>

See Notes to Financial Statements.

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 with an original maturity of ninety days or less. The Bridgeage District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit with state banks having their principal offices in the State of Louisiana, or any other federally insured investment. The Bridgeage District may also invest in shares of any domestic and building and loan association in any amount not exceeding the federally insured amount. The deposits on December 31, 1998 were insured as follows:

	<u>Bank</u> <u>Balance</u>	<u>FDIC</u> <u>Insurance</u>	<u>Balance</u> <u>Uninsured</u>
Checking accounts	\$ 41,202	\$ 41,202	\$ -
Nonchecking accounts	<u>177,937</u>	<u>394,858</u>	<u>71,915</u>
	<u>\$ 219,139</u>	<u>\$ 436,060</u>	<u>\$ 71,915</u>
Securities pledged and held by the custodial bank in the bank's name (Category III)			<u>408,408</u>
Excess of FDIC insurance plus pledged securities over cash and cash equivalents			<u>\$ 426,516</u>

NOTE 8. Levied Taxes

All valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent by December 31. The taxes are generally collected by 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</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>
General corporate purposes	<u>12.00</u>	<u>12.00</u>
Debt service purposes	<u>3.50</u>	<u>3.50</u>

CHRYSLER BUILDING DISTRICT OF VERMILION PARISH
VERMILION PARISH POLICE JURY

BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1986
See Accountant's Compliance Report

ASSETS	Governmental Fund Types		
	General Fund	Special Revenue Fund	Debt Service Fund
Cash and cash equivalents	\$ 165	\$ 386	\$ 18,517
Investments	-	171,825	4,808
Receivables	103,434	-	81,329
Due from other funds	-	9,090	50
Land, buildings, and equipment	-	-	-
Amount available in debt service fund amount to be provided for retirement of general long-term debt	-	-	-
Total assets	\$166,179	\$182,371	\$103,931
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Due to other funds	\$ 5,855	\$ -	\$ -
Notes payable	-	-	-
Accrued payroll taxes	12	-	-
Total liabilities	\$ 5,867	\$ -	\$ -
FUND EQUITY			
Investment in general fund assets	\$ -	\$ -	\$ -
Fund balances:			
Reserved for debt service	-	-	103,931
Unreserved - undesignated	166,179	182,371	-
	\$166,179	\$182,371	\$103,931
Total liabilities and fund equity	\$166,179	\$182,371	\$103,931

See Notes to Financial Statements.

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 represent financial position, results of operations, or changes in financial position, 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.

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Equipment	Land	Total
Balance, December 31, 1995	\$489,894	\$ 14,000	\$425,894
Additions	1,613	-	1,613
Reductions	<u>(21,000)</u>	<u>-</u>	<u>(21,000)</u>
Balance, December 31, 1996	<u>\$469,894</u>	<u>\$ 14,000</u>	<u>\$425,894</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
	\$5-21-92	\$6-21-92	
Balance, December 31, 1995	\$155,000	\$253,000	\$408,000
Reductions	<u>(10,000)</u>	<u>(13,000)</u>	<u>(23,000)</u>
Balance, December 31, 1996	<u>\$145,000</u>	<u>\$240,000</u>	<u>\$385,000</u>

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

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BOYDAN DRAINAGE DISTRICT
OF SIMPSON PARISH
FINANCIAL REPORT
DECEMBER 31, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 2/20/87

NOTES TO FINANCIAL STATEMENTS
See 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 works 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 basis 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 net current assets. Taxpayer-assessed 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.

COUSDEN DRAINAGE DISTRICT OF VERMILION PARISH
VERMILION PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
See KPMVLLPC'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 Cousden 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 Cousden 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 Cousden 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. Cousden 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
See Accountant's Compilation Report

The annual requirements to amortize all debt outstanding as of December 31, 1996, including interest payments of \$55,368, are as follows:

1997	\$ 76,883
1998	83,170
1999	89,853
2000	34,278
2001	79,808
2002 - Thereafter	<u>24,287</u>
	<u>\$338,280</u>

Note 4. Receivables

The receivables recorded in the accompanying financial statements represent uncollected ad valorem taxes at December 31, 1996.

Note 5. Due from/to Other Funds

Individual fund balances due from/to other funds at December 31, 1996 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ -	\$ 5,855
Special revenue Fund	5,855	-
Debt service Fund	<u>33</u>	<u>-</u>
Total	<u>\$ 5,855</u>	<u>\$ 5,855</u>

Note 6. Litigation and Claims

The Escaydas Drainage District is not a defendant in any litigation as of December 31, 1996.

The Board of Commissioners
Cajundome Drainage District of Vermilion Parish

This report is intended solely for the use of management of Cajundome Drainage District and the legislative auditor, State of Louisiana, and should not be used by those who have not agreed to 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.

Brewster, Fick, Lewis & Brown

Crawley, Louisiana
February 8, 1993

The Board of Commissioners
Cayuga Drainage District of Vermilion Parish

- (c) 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.

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

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

Meetings

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

Cayuga 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 scanned copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year 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 year did not reveal any such payments. We also inspected payroll records for the year 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
Gwynedd Drainage District of Vermilion Parish

1. 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 (I) 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 in agreed-upon procedure (I) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Gwynedd 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.

Gwynedd 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%.

Gwynedd 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 proper:

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.



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ON APPLYING AGREED-UPON PROCEDURES**

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The Board of Commissioners
Cajunien Drainage District of Vermilion Parish
Cajunien, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and commented below, which were agreed to by the management of Cajunien Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Cajunien Drainage District's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying Louisiana Accounting 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 is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described herein either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Retain all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-BS 38:2211-2213 (the public bid law).

There were not any expenditures made during the year for materials and supplies exceeding \$5,000 nor were expenditures made for public works exceeding \$50,000.

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 LSA-BS 43:1391-1394 (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.

CUSTOMS BRANCH DISTRICT OF VERMILION PARISH
VERMILION BRANCH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS

Year Ended December 31, 1990

See Accountant's Compilation Report

Kirby Trahan	\$	400
Patrick V. Hair		400
Louis P. Broussard		410
Clyde Basso, Jr.		100
Abram LeJeune		210
Denis Logan		500
	<u>\$</u>	<u>2,020</u>

The schedule of compensation paid to board members was prepared in compliance with House Resolution No. 34 of the 1979 Session of the Louisiana Legislature.

CITY/PARISH BOARD OF SUPERVISORS
VERMILION PARISH POLICE JURY

STATEMENT OF REVENUE, EXPENDITURE, AND CHANGE
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1998
See Accountant's Compilation Report.

	General Fund	Special Revenue Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:				
Taxes:				
Ad valorem	\$ 170,148	\$ -	\$ 83,218	\$ 253,366
Intragovernmental:				
State revenue sharing	3,782	-	-	3,782
Interest income	517	10,489	1,213	12,219
Other	682	-	-	682
	<u>\$ 175,129</u>	<u>\$ 10,489</u>	<u>\$ 84,431</u>	<u>\$ 270,049</u>
Expenditures:				
Current:				
Public works:				
Salaries and related benefits	\$ 81,938	\$ -	\$ -	\$ 81,938
Compensation paid to board members	3,408	-	-	3,408
Legal and accounting	3,508	-	-	3,508
Insurance	18,258	-	-	18,258
Office rent and supplies	3,718	-	-	3,718
Repairs and maintenance	74,383	-	-	74,383
Supplies	33,242	-	-	33,242
Fraction deduction	3,518	-	3,713	7,231
Other	4,179	-	-	4,179
Capital outlay	6,872	-	-	6,872
Debt service:				
Principal	-	-	60,000	60,000
Interest	-	-	20,694	20,694
Other	-	-	1,936	1,936
	<u>\$ 236,871</u>	<u>\$ -</u>	<u>\$ 82,630</u>	<u>\$ 319,501</u>
Excess (deficiency) of revenues over expenditures (available for bond)				
	<u>\$ -141,642</u>	<u>\$ -10,489</u>	<u>\$ -11,240</u>	<u>\$ -163,371</u>

<u>Account Groups</u>		
<u>General</u>	<u>General</u>	
<u>Fixed</u>	<u>Long-Term</u>	
<u>Assets</u>	<u>Liabilities</u>	<u>Total</u>
		<u>(Memorandum Only)</u>
\$ -	\$ -	\$ 19,648
-	-	173,935
-	-	266,743
-	-	3,000
470,840	-	670,066
-	100,931	100,931
-	<u>783,069</u>	<u>243,069</u>
<u>\$ 470,840</u>	<u>\$ 783,069</u>	<u>\$ 1,213,431</u>
\$ -	\$ -	\$ 3,000
-	340,000	343,000
-	-	12
<u>\$ -</u>	<u>\$ 340,000</u>	<u>\$ 343,012</u>
\$ 418,060	\$ -	\$ 418,060
-	-	180,831
-	-	<u>338,383</u>
<u>\$ 418,060</u>	<u>\$ -</u>	<u>\$ 782,334</u>
<u>\$ 418,060</u>	<u>\$ 340,000</u>	<u>\$ 1,132,421</u>