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**STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
FINANCIAL STATEMENTS
FOR THE YEARS ENDED
JUNE 30, 1999 AND 1998**

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 State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **AUG 23 1999**

**STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
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JUNE 28, 1999**

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GENERAL PURPOSE FINANCIAL STATEMENTS

HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 599 • TEL. 601/719-5900
BAYCROCK, LA 70607

WILLIAM JACKSON, JR., CPA
(Partner)

William D. Hines, CPA
Tel. (504) 922-9900
bhj@hinesfirm.com

James E. Hines, CPA
JPH@HJ.AIGMAIL.COM
F. 407.14@GOLDFINCH.COM
(477) 544-0719, 0700

Carroll McGinnis, President
and Board of Commissioners
Red River Levee and Drainage District
P. O. Box 433
Cochitons, LA 70645

We have audited the accompanying general purpose financial statements of the Red River Levee and Drainage District, Cochitons, Louisiana, a component unit of the State of Louisiana, as of and for the years ended June 30, 1999 and 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Red River Levee and Drainage District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit 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 audit provides 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 Red River Levee and Drainage District, Cochitons, Louisiana, as of June 30, 1999 and 1998, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 29, 1999, on our consideration of the Red River Levee and Drainage District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Red River Levee and Drainage District, Cochitons, Louisiana, taken as a whole. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose 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.

Hines, Jackson & Hines
Baton Rouge, Louisiana
July 29, 1999

COMBINED STATEMENTS - OVERVIEW

STATE OF LOUISIANA
 BEAUFORT LEVEE AND DRAINAGE DISTRICT
 COUSHATTA, LOUISIANA
 COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUP
JUNE 30, 1999

EXHIBIT A

	General Fund	General Fund Assets	Total (Monetary) Only
ASSETS			
Cash in State Treasury	\$ 13,615	\$ 0	\$ 13,615
Cash in bank	19,972	0	19,972
Prepaid Insurance	0	0	0
Equipment	0	0	0
Total Assets	\$ 33,587	\$ 0	\$ 33,587
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 578	\$ 0	\$ 578
Payroll taxes withheld and payable	578	0	578
Total Liabilities	578	0	578
Fund Equity			
Investment in general fund assets	0	0	0
Fund balance - Unreserved	33,009	0	33,009
Total Fund Equity	33,009	0	33,009
Total Liabilities and Fund Equity	\$ 33,587	\$ 0	\$ 33,587

The accompanying notes are an integral part of this statement.

STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
COUShattA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUNDS TO FUND ACCOUNTS SHEET
JUNE 30, 1998

EXHIBIT 11

	Special Fund	General Fund Assets	Total (Monies due) Only
ASSETS			
Cash in State Treasury	\$ 1,568	\$ 0	\$ 1,568
Cash in bank	11,611	0	11,611
Prepaid Insurance	915	0	915
Equipment	0	6,998	6,998
Total Assets	\$ 13,115	\$ 6,998	\$ 20,113
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 1,625	\$ 0	\$ 1,625
Payroll taxes withheld and payable	1,241	0	1,241
Total Liabilities	2,866	0	2,866
Fund Equity			
Investment in general Fund assets	0	6,998	6,998
Fund balance - Unreserved	10,250	0	10,250
Total Fund Equity	10,250	6,998	17,248
Total Liabilities and Fund Equity	\$ 13,115	\$ 6,998	\$ 20,113

The accompanying notes are an integral part of this statement.

EXHIBIT C

**STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
COUHATTA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1999**

Revenues:		
Aid revenue items	\$	79,693
State revenue sharing		1,628
Intergov. revenue		123
Other		<u>5,468</u>
Total Revenues		<u>86,908</u>
Expenditures:		
General government		
Personal services and related benefits		12,687
Operating services		28,383
Supplies		1,297
Professional services		2,148
Other charges		<u>3,728</u>
Total Expenditures		<u>48,243</u>
Excess of Revenues Over (Under) Expenditures		<u>(41,552)</u>
FUND BALANCE, Beginning of year		<u>10,811</u>
FUND BALANCE, End of year	\$	<u>32,317</u>

The accompanying notes are an integral part of this statement.

STATE OF LOUISIANA
 BISHOPVILLE AND ROSINAGE DISTRICT
 COUShatta, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDING JUNE 30, 2020

Revenues		
Ad valorem taxes	\$	48,354
State revenue sharing		1,816
Grants		34,815
Interest revenue		100
Other		<u>29</u>
Total Revenues		75,007
Expenditures		
General government		
Personal services and related benefits		28,818
Operating services		21,341
Supplies		17,073
Professional services		5,187
Other charges		<u>6,883</u>
Total Expenditures		72,207
Excess of Revenues Over/Under Expenditures		(220)
FUND BALANCE, Beginning of year		<u>34,811</u>
FUND BALANCE, End of year		<u>34,591</u>

The accompanying notes are an integral part of this statement.

STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
TERREBONA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET-BASIS AND ACTUAL - ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1999

	Budget	Actual	Variance Per. (Under)
Revenues			
Ad valorem taxes	\$ 40,000	\$ 79,493	\$ (394)
State revenue sharing	1,600	1,678	78
Interest revenue	100	123	23
Other	3,500	3,400	(100)
Total Revenues	45,200	84,694	(294)
Expenditures			
General government			
Personnel services and related benefits	12,500	12,681	(181)
Operating services	28,000	28,581	(581)
Supplies	1,000	1,281	(281)
Professional services	2,000	2,144	(144)
Other charges	3,200	3,288	(88)
Total Expenditures	46,700	48,034	(1,334)
Excess of Revenues Over (Under) Expenditures	\$ _____	0.332	\$ _____ (1,332)
FUND BALANCE, Beginning of year		31,851	
FUND BALANCE, End of year		\$ _____ 32,183	

The accompanying notes are an integral part of this statement.

STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
COCHITUS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2018 AND ACTUAL - ALL DISCRETIONARY FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Ex./Under.)</u>
Revenues			
Ad valorem taxes	\$ 40,500	\$ 40,026	\$ (474)
State revenue sharing	1,000	1,000	00
Grants	11,000	11,911	(57)
Interest revenue	000	000	00
Other	<u>0</u>	<u>20</u>	<u>20</u>
Total Revenues	52,500	53,957	(213)
Expenditures			
General government			
Personal services and related benefits	28,000	28,618	(118)
Operating services	11,000	11,341	(341)
Supplies	17,000	17,071	(171)
Professional services	5,200	5,087	113
Other charges	<u>2,800</u>	<u>6,889</u>	<u>(112)</u>
Total Expenditures	64,000	69,907	(5,907)
Excess of Revenues Over(Under) Expenditures	\$ <u>0</u>	<u>(213)</u>	\$ <u>(213)</u>
FUND BALANCE, Beginning of year		<u>10,811</u>	
FUND BALANCE, End of year		\$ <u>10,598</u>	

The accompanying notes are an integral part of this statement.

**STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
COMBATED, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999 AND 1998**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Red River Levee and Drainage District was created by the Louisiana State Legislature under the provisions of Louisiana Revised Statute 38:294. The levee district includes all or portions of Red River and Deltaic Parishes. The levee district primarily provides flood protection for those areas contained in the district. The governing board administers the operations and responsibilities of the levee district in accordance with the provisions of Louisiana statute. Members of the board are appointed by the governor in accordance with LSA-R.S. 38:294.

The accounting and reporting policies of the Red River Levee and Drainage District conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and in Louisiana Revised Statutes 24:113 and 24:117, and to the industry audit guide, *Audit of State and Local Governmental Units*.

A. FINANCIAL REPORTING ENTITY

Annually, the State of Louisiana issues general purpose financial statements which include the activity contained in the accompanying financial statements. The general purpose financial statements are issued by the Louisiana Division of Administration - Office of Statewide Reporting and Accounting Policy and are audited by the Louisiana Legislative Auditor. The financial reporting entity consists of: (1) the primary government (State of Louisiana); (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the State of Louisiana for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and;
 - a. The ability of the primary government to impose its will on that organization; and
 - b. The potential for the organization to impose specific financial burdens on the primary government.
2. Organizations for which the State of Louisiana does not appoint a voting majority but are financially dependent on the State.
3. Organizations for which the reporting entity financial statements would be misleading, if one of the organizations is not included because of the nature or significance of the relationship.

Based on the application of the criteria described above, the District was determined to be a component unit of the State of Louisiana, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Red River Levee and Drainage District and do not present information on the State of

**STATE OF LOUISIANA
RED RIVER LEVEE AND FLOOD PROTECTION
AUTHORITY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999 AND 1998**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. FINANCIAL REPORTING ENTITY (CONTINUED)

includes the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The accounts of the Red River Levee and Floodage District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. 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. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other resolutions. 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 funds are grouped in this report into generic fund types and broad fund categories as follows:

General Fund

The General Fund is the general operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund.

C. GENERAL FIXED ASSETS

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balances (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present revenues (revenues and other financing sources) and disbursements (expenditures and other financing uses) for net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the governmental fund type operations (general fund assets) are accounted for in the General Fund Assets Account Group, rather than in governmental funds. Public domain or infrastructure are not capitalized. No depreciation has been provided on general fund assets. All fixed assets are valued at historical cost.

The fixed assets account group is a "fund". It is 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 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.

**STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
LAFAYETTE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999 AND 1998**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. BASIS OF ACCOUNTING (CONTINUED)

The governmental fund type is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable or actual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year end. State revenues sharing and interest are accrued, when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred. Principal and interest on general long-term debt is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.

B. BUDGETARY PRACTICES

Formal budgetary accounting is employed as a management control. The Levee District adopts a budget prior to July 1 of each year in accordance with Louisiana Revised Statutes. The operating budget is prepared based upon prior year's revenues and expenditures and the estimated income therein for the current year, using the modified accrual basis of accounting. All budget appropriations lapse at year end.

B. VACATION AND SICK LEAVE

Employees of the levee district do not earn any vacation or sick leave. Therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

C. CASH AND CASH EQUIVALENTS

Consistent with GASB Statement 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Activities that use Proprietary Fund Accounting", the Levee District defines cash and cash equivalents as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customers may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short-term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

B. PREPAID ITEMS

Payments for services that will benefit the Levee District beyond June 30, 1999 and 1998, are recorded as prepaid items.

STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
COUShatta, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998 AND 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. FUND EQUITY

The reserved fund balances for governmental funds represent the amount available for budgeting future operations.

A. COMMITMENTS

For encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not expended by the Levee District.

K. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

The total columns on the combined statements are captioned "Non-audited 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 consolidated one.

L. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

NOTE 2 CASH AND CASH EQUIVALENTS

As reflected on Exhibit A, the Red River Levee and Drainage District had cash and cash equivalents totaling \$11,997 and \$13,788 at June 30, 1999 and 1998, respectively. Cash and cash equivalents 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 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. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of self-collateralized receipts held by the State Treasurer. All deposits at June 30, 1999 and 1998, were fully insured by FDIC insurance.

NOTE 3 CHANGE IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance		Additions		Deletions		Balance
	June 30, 1998						June 30, 1999
Equipment	\$	0.000	\$		\$	0.004	\$
Total	\$	0.000	\$		\$	0.004	\$

STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
COUShatta, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999 AND 1998

NOTE 3 CHANGE IN GENERAL FIXED ASSETS (CONTINUED)

	Balance June 30, 1997			Additions		Deletions		Balance June 30, 1998
Equipment	\$	6,994	\$	0	\$	0	\$	6,994
Total	\$	6,994	\$	0	\$	0	\$	6,994

NOTE 4 PENSION PLAN

All employees of the Levee District are covered under the Social Security System. The employees pay 6.2% of their total salaries into the system, while the district pays in a like amount. The district contributed \$889 and \$1,287 to the Social Security System for the years ended June 30, 1999 and 1998, while the employees contributed a similar amount. The payroll for employees covered by the Social Security System for the years ended June 30, 1999 and 1998 was \$14,650 and \$19,815, respectively; the district's total payroll for the year ended June 30, 1999 and 1998 was \$40,520 and \$39,815, respectively. Data concerning the actuarial status of this system are unavailable. Future deficits in this system will be financed by the Federal government and the Levee District has no further liability to the system.

NOTE 5 LITIGATION

There was no outstanding, definitive litigation pending against the Levee District at June 30, 1999 and 1998.

NOTE 6 LEASES

The Levee District was not committed in any capital or operating lease arrangements at June 30, 1999 and 1998.

NOTE 7 PER DIEM PAID BOARD MEMBERS

The schedule of per diem paid board members is prepared in compliance with House Concurrent Resolution No. 34 of the 1978 Session of the Louisiana Legislature. Per diem payments are authorized by Louisiana Revised Statute 18:304 and are included in the expenditures of the General Fund. Board members are paid \$75 per day, to a maximum of 35 days per year, for board meetings and official business. Per diem payments are presented on Schedule I.

NOTE 8 AD VALOREM TAXES

Ad Valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the Levee District in October and are initially billed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year and penalties are assessed. All ad valorem tax revenues are recognized in compliance with MGA Interpretation 3 and GASB-Codification Section 178 (Revenue Recognition - Property Taxes) which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period.

The Red River and DeCade Parish Sheriffs bill and collect property taxes for the district using the assessed values determined by the tax assessors of Red River and DeCade Parishes.

STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
CARROLL PARISH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999 AND 1998

NOTE 3 AD VALOREM TAXES (CONTINUED)

For the years ended June 30, 1999 and 1998, taxes of 4.50 and 4.50 mills, respectively, were levied on assessed property along with \$4.00 per acre and \$40 per mile of railroad track located within the district. Total taxes levied were \$35,693 and \$40,104 for the years ended June 30, 1999 and 1998, respectively, which were for general operating purposes. Ad valorem taxes are the primary revenue source of the district. There were no taxes receivable at June 30, 1999 and 1998.

STATE OF LOUISIANA
RED RIVER, IVY, AND DRAINAGE DISTRICT
COUSHATTO, LOUISIANA
SCHEDULE OF PER DIEM FELLOWSHIP MEMBERS
FOR THE YEARS ENDED JUNE 30, 1999 AND 2000

	1999			2000		
	Official Meetings	Official Business	Total	Official Meetings	Official Business	Total
Wynita T. Coleman	\$ 1,000	\$ 100	\$ 1,100	\$ 975	\$ 215	\$ 1,190
Carroll L. Gaudin	1,000	100	1,100	975	215	1,190
William Farned	1,000	100	1,100	975	215	1,190
Robt. Abney	915	75	1,000	900	0	900
Total	\$ 4,015	\$ 405	\$ 4,420	\$ 3,825	\$ 435	\$ 4,260

STATE OF LOUISIANA
RED RIVER LEVEE AND DRAINAGE DISTRICT
COUShatta, LOUISIANA
SCHEDULE OF EXPENDITURE OBJECT
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

SCHEDULE 2

	1999	1998
Personal Services and Related Benefits		
Salaries	\$ 3,780	\$ 18,900
Per diem paid board members	4,121	3,821
Lease inspections	621	871
Payroll taxes	1,171	1,024
Workman's compensation	280	2,004
Total Personal Services and Related Benefits	11,873	26,620
Operating Services		
Lease Maintenance	26,240	19,121
Equipment repair & maintenance	640	240
Insurance	1,861	1,249
Advertising and printing	280	171
Data and publications	200	200
Oil and gas	0	801
Total Operating Services	29,121	21,781
Supplies		
Postage	0	0
Supplies and materials	1,241	12,011
Total Supplies	1,241	12,011
Professional Services		
Accounting	1,200	2,021
Legal fees	841	1,861
Total Professional Services	2,041	3,881
Other Charges		
Deductions from ad valorem taxes - septic	2,214	4,701
Deductions from ad valorem taxes - millage and systems	911	1,809
Penalties	0	801
Law suit settlement	0	1,200
Rent	280	30
Total Other Charges	3,405	8,541
Total Expenditures	\$ 48,639	\$ 77,881

Supplementary information. Presented in additional analytical data.

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HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 2788 • DALLAS 11174 TEXAS 75227

DALLAS, TEXAS 75227

Telephone (214) 556-6666

FAX (214) 556-6666

hja@hjaaccountants.com

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(page 2)

CHARLES S. HINES, CPA,
OFFICE D. 1999, CPA,
P. 1999, CPA,
JAY L. JACKSON, CPA,

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Curtis J. Canale, President
and Board of Commissioners
Red River Levee and Drainage District
P. O. Box 433
Coushatta, LA 71039

We have audited the financial statements of the Red River Levee and Drainage District, Coushatta, Louisiana, as of and for the years ended June 30, 1999 and 1998, and have issued our report thereon dated July 29, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Red River Levee and Drainage District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Red River Levee and Drainage District's internal control over financial reporting 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 over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Red River Levee and Drainage District and the Legislative Auditors of the State of Louisiana and is not intended to be, and should not be, used by anyone other than the specified parties.

Hines, Jackson & Hines

Dallas, Texas

July 29, 1999

STATE OF LOUISIANA
 REVENUE, LEVEE AND URBAN RICE DISTRICT
 COUShatta, LOUISIANA
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEAR ENDED JUNE 30, 1995

Fiscal Year Finding Initially	Corrective Action Taken (Yes, No, Partial)	Planned Corrective Action/Partial Corrective Action Taken
Enc. 1a, Discussed	Description of Finding	

Nothing came to our attention that would require disclosure under Government Auditing Standards.

STATE OF LOUISIANA
 RED RIVER LEVEE AND DRAINAGE DISTRICT
 TERREBOATS, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR PERIOD FROM 06/01/2020

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
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Nothing came to our attention that would require disclosure under Government Auditing Standards