



**BERNARDER, PUGHEN, LEWIS & HIRSHIN**  
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**INDEPENDENT ACCOUNTANT'S REPORT  
 ON APPLYING CHECKED-BYUS PROCEDURES**

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The Board of Commissioners  
 Acadian Parish First Ward Drainage District  
 Rayne, Louisiana

We have performed the procedures included in the Louisiana Environmental Audit Guide and commented below, which were agreed to by the management of Acadian Parish First Ward Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadian Parish First Ward Drainage District's compliance with certain laws and regulations during the two years ended December 31, 1996 included in the accompanying Louisiana Affidavit 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 below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the period for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2811-2851 (the public bid law).

There were not any expenditures made during the period for materials and supplies exceeding \$5,000 nor 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-RS 42:1501-1504 (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 needed information.

FIRST WARD BRASSON DISTRICT  
ACADIA PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS  
Years Ended December 31, 1995 and 1994  
See Accountant's Compilation Report

Name	1995	1994
Milton Gaspard	\$ 700	\$ 600
Clarence Meeke	-	300
Clipde Leger, Jr.	800	800
Stanley Brown, Sr.	300	370
Melvin Cain, Sr.	800	370
Raymond Trahan	300	-
A.P. Credeur	180	-
Total	<u>\$ 3,280</u>	<u>\$ 3,040</u>

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

The board members receive \$40 per diem for attendance of meetings of the board.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Equipment
Balance, December 31, 1994	\$ 67,878
Additions - 1995 and 1996	-
Reductions - 1995 and 1996	-
Balance, December 31, 1996	<u>\$ 67,878</u>

Note 3. Receivables

The following is a summary of receivables as December 31, 1996:

Class of Receivable	Amount
All valuers fees	\$ 71,815
State revenue sharing	<u>15,578</u>
	<u>\$ 87,393</u>

The Board of Commissioners  
Acadia Parish First Ward Drainage District

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 (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).

#### Budgeting

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

Acadia Parish First Ward Drainage District is not required to comply with the Budget Act because the District was created before December 31, 1936.

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

Acadia Parish First Ward Drainage District is not required to comply with the Budget Act because the District was created before December 31, 1936.

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 10%.

Acadia Parish First Ward Drainage District is not required to comply with the Budget Act because the District was created before December 31, 1936.

#### 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.

- (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.



**BROUSSARD, PADI, LEWIS & BREAU**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT ACCOUNTANT'S REPORT**

**Client:**

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**The Board of Commissioners  
Acadia Parish First Ward Drainage District  
Bayou, Louisiana**

We have compiled the accompanying general purpose financial statements of Acadia Parish First Ward Drainage District, a component unit of the Acadia Parish Police Jury, as of and for the two years ended December 31, 1994 and the supplementary schedule, as listed in the table of contents. The statements and supplementary schedule, which is prepared 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 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, Padi, Lewis & Breaux*

Crownley, Louisiana  
March 4, 1997

**Members:**

John E. Broussard, CPA #000

Eric S. Padi, CPA #000

John W. Lewis, CPA #000

James R. Breaux, CPA #000

George A. Lewis, CPA #000

Richard J. Breaux, CPA #000

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Members of American Institute of

Certified Public Accountants

700 P St. N.W., Washington, D.C. 20007

CPA# 000-1000

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

6. General fixed assets:

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 domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

The general fixed assets group is not a fund. The account group is concerned only with the measurement of financial position and does not involve measurement of results of operations.

7. 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:

Revenues:

Ad 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.

8. Budget practices:

Louisiana law exempts all special districts created before December 31, 1974, from the requirements of the Local Government Budget Act. The First Ward Drainage District of Houma Parish was created November 11, 1918, 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 not required for control purposes. The Drainage District did not adopt a budget for the two years ended December 31, 1998; therefore, the accompanying financial statements do not include a comparison of revenues and expenditures to budget.

FIRST WARD DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statute 35:1734, 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 Statute 38:1351-1882 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 leveed and gauged 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. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

A. Reporting entity:

In conformance with GASB Codification Section 2100, 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 governmental services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

B. Fund accounting:

The District uses a fund (general fund) to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

General Fund:

The general fund is classified as a governmental fund. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies. The general fund is the general operating fund of the District and accounts for all financial resources.

FIRST WARD BUSINESS DISTRICT  
ALABAMA PARKER POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES  
GENERAL FUND

Years Ended December 31, 1996 and 1995  
See Accountant's Compilation Report

	1996	1995
<b>Revenues:</b>		
<b>Taxes:</b>		
Ad valorem	\$ 76,340	\$ 72,647
<b>Intergovernmental:</b>		
State revenue sharing	15,676	15,657
Other	<u>2,003</u>	<u>2,328</u>
<b>Total revenues</b>	<u>\$ 94,019</u>	<u>\$ 89,632</u>
<b>Expenditures:</b>		
<b>Current:</b>		
<b>Public works:</b>		
Salaries and related benefits	\$ 32,991	\$ 32,396
Compensation paid to Board of Commissioners	1,260	3,860
Accounting and auditing	2,400	4,100
Office	384	95
Insurance	8,346	9,833
Fees	2,680	2,500
Unallocated taxes	55	219
Repairs	33,332	21,717
Oil and fuel	3,325	2,682
Other	<u>231</u>	<u>236</u>
<b>Total expenditures</b>	<u>\$ 79,995</u>	<u>\$ 78,438</u>
<b>Excess of revenues over expenditures</b>	\$ 14,024	\$ 11,194
<b>Fund balance, beginning</b>	<u>129,636</u>	<u>118,369</u>
<b>Fund balance, ending</b>	<u>\$147,851</u>	<u>\$129,424</u>

See Notes to Financial Statements.



The Board of Commissioners  
Acadia Parish First Ward Drainage District

- (d) 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-RS 42:1 through 42:12 (the open meetings law).

Acadia Parish First Ward Drainage District is required to post agendas or advertise notice of public meetings. Management has asserted that proper advertisements for notice of public meetings was made.

**Banks**

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 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 period 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 period did not reveal any such payments. We also inspected payroll records for the period 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.

This report is intended solely for the use of management of Acadia Parish First Ward 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.

*Broussard, Poché, Lewis & Breaux*

Covington, Louisiana  
March 5, 1993

FIRST FUND DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY

BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1990  
The Accountant's Compilation Report

ASSETS	Governmental	Account	Total (Noncancellable Only)
	Fund	Group	
	General	General	
	Fund	Fund	
		Balance	
Cash and cash equivalents	\$ 61,198	\$ -	\$ 61,198
Receivables	87,553	-	87,553
Equipment	-	87,870	87,870
<b>Total assets</b>	<b>\$148,751</b>	<b>\$ 87,870</b>	<b>\$236,621</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 2,680	\$ -	\$ 2,680
<b>FUND EQUITY</b>			
Investment in general fund assets	-	61,518	61,518
Fund balance:			
Unreserved - undesignated	147,831	-	147,831
<b>Total liabilities and fund equity</b>	<b>\$148,751</b>	<b>\$ 61,518</b>	<b>\$210,269</b>

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report.

F. Cash and cash equivalents

For reporting purposes, 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 District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

At December 31, 1986, the District has cash (bank balances) totaling \$63,198 which is all in interest-bearing demand deposits. These deposits are insured at least, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposits with the fiscal agent. At December 31, 1986, the District has \$62,563 in deposits (collected bank balances). These deposits are fully covered from risk by federal deposit insurance.

G. 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.

H. Vacation and sick leave

The District does not have a formal policy on vacation and sick leave.

I. Total column

The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is prepared only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

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ACADEA PARISH FIRST WARD BRIDGE 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 auditor, 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 MAY 23 1987

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