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RED RIVER LEVEE AND DRAINAGE DISTRICT  
COUSHATA, LOUISIANA  
FINANCIAL REPORT  
FOR THE YEARS ENDED  
JUNE 30, 1937 AND 1936

Under provisions of state law, this report is a public document. A copy of the report must be submitted to the auditor, or reviewed, and by 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 SEP 10 1937

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INDEPENDENT AUDITORS' REPORT ON  
THE FINANCIAL STATEMENTS

Mr. B. Carroll Williams, President  
and Board of Commissioners  
Red River Levee and Drainage District  
P. O. Box 423  
Cochitons, Louisiana 71218

We have audited the accompanying component unit financial statements of the Red River Levee and Drainage District, Cochitons, Louisiana, a component unit of the State of Louisiana, as of June 30, 1987 and 1986. For the years then ended as listed in the table of contents. These financial statements are the responsibility of the management of the Red River Levee and Drainage District, Cochitons, Louisiana. 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 -- Component 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 component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Red River Levee and Drainage District, Cochitons, Louisiana, as of June 30, 1987 and 1986, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued a report dated August 18, 1987, on our consideration of the Red River Levee and Drainage District's internal control structure and a report dated August 18, 1987, on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole. The financial information listed as "Schedule 1"

Mr. N. Carroll LeBlanc, President  
and Board of Commissioners  
Red River Levee and Drainage District  
Page 3

the table of contents is presented for purposes of additional analysis and is not a required part of the component unit financial statements of the Red River Levee and Drainage District, Catahoula, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

**MINER, JACKSON & HANEY**  
Bossier Parish, Louisiana  
August 25, 1993

COMPONENT UNIT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

STATE OF LOUISIANA  
 THE RIVER LEVEE AND CHANNEL DISTRICT  
 CONTRACTS ADMINISTRATION  
 COMBINED BALANCE SHEET AND FUND TRUST AND RECEIVABLES  
 JUNE 30, 1971

ASSETS	GOVERNMENTAL		ACCOUNT GROUP- GENERAL FUND	TOTAL UNRECORDED ASSETS
	FUND GENERAL	FUND TRUST		
Cash in State Treasury	\$ 0,000	\$ 0		\$ 0,000
Cash in bank	28,817	0		28,817
Prepaid Insurance	818	0		818
Equipment	0	0,000		0,000
<b>Total assets</b>	<b>\$ 29,635</b>	<b>\$ 0,000</b>		<b>\$ 29,635</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 0	\$ 0		\$ 0
Payroll taxes withheld and payable	1,386	0		1,386
<b>Total liabilities</b>	<b>1,386</b>	<b>0</b>		<b>1,386</b>
<b>Fund Equity:</b>				
Investment in general fund assets	0	0,000		0,000
Fund balance - Unreserved - Undesignated	28,249	0		28,249
<b>Total fund equity</b>	<b>28,249</b>	<b>0,000</b>		<b>28,249</b>
<b>Total liabilities and fund equity</b>	<b>\$ 29,635</b>	<b>\$ 0,000</b>		<b>\$ 29,635</b>

The accompanying notes are an integral part of this statement.

STATE OF LOUISIANA  
 RICE RIVER LEASE AND HOLDING ELECTION  
 CORPORATION, A CORPORATION  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1976

	GOVERNMENTAL FUND TYPE GENERAL FUND	ACCOUNT GROUP GENERAL FUND ASSETS	TOTAL PROPORTIONATE SHARES
<b>ASSETS</b>			
Cash in State Treasury	\$ 2,144	\$ 0	\$ 2,144
Cash in bank	22,270	0	22,270
Prepaid insurance	818	0	818
Equipment	4	4,994	4,994
<b>Total assets</b>	<b>\$ 25,236</b>	<b>\$ 4,994</b>	<b>\$ 30,230</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 3,321	\$ 0	\$ 3,321
Payroll taxes withheld and payable	3,488	0	3,488
<b>Total liabilities</b>	<b>6,809</b>	<b>0</b>	<b>6,809</b>
<b>Fund Equity</b>			
Investment in general fund assets	4	4,994	4,994
Fund balance - Unreserved - Undesignated	19,122	0	19,122
<b>Total fund equity</b>	<b>19,126</b>	<b>4,994</b>	<b>24,120</b>
<b>Total liabilities and fund equity</b>	<b>\$ 25,935</b>	<b>\$ 4,994</b>	<b>\$ 30,929</b>

The accompanying notes are an integral part of this statement.

STATE OF LOUISIANA  
 9th JUDICIAL DISTRICT  
 COLUMBIA PARISH  
 COMMERCIAL FIRE TAX - GENERAL FUND  
 STATEMENT OF REVENUE, EXPENDITURE AND CHANGE IN FUND BALANCE  
 FOR THE YEARS ENDING JUNE 30, 1987 AND 1988

	YEAR ENDING JUNE 30	
	1987	1988
<b>Revenues</b>		
Taxes		
Ad valorem taxes		
Intergovernmental	\$ 48,800	\$ 48,000
State revenue sharing	3,447	1,000
Interest revenue	89	111
Miscellaneous	0	33
<b>Total revenues</b>	<b>52,336</b>	<b>50,144</b>
<b>Expenditures</b>		
General government		
Personnel services and related benefits	27,500	28,200
Operating services	5,100	5,800
Supplies	3,878	2,334
Professional services	2,761	3,500
Other charges	4,815	3,800
<b>Total expenditures</b>	<b>44,854</b>	<b>43,634</b>
Excess/(deficiency) of revenues over/(under) expenditures	7,482	6,510
<b>Other financing sources/(uses)</b>		
Sale of fixed assets	0	2,000
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures and other financing uses	7,482	7,100
Fund balance, beginning of year	28,352	28,000
Fund balance, end of year	<b>\$ 35,834</b>	<b>\$ 35,100</b>

The accompanying notes are an integral part of this statement.



**STATE OF CALIFORNIA**  
**SEA, RIVER, WATERS AND WILDLIFE COMMISSION**  
**COMMISSION POLICIES**  
**COMMISSION FUNDING - 1987 - 1988**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET YEAR 1987, 1988, AND ACTUAL**  
**FOR THE FISCAL YEAR END 12/31/1987 AND 1988**

	1987		1988		VARIANCE FAVORABLE UNFAVORABLE	VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	BUDGET	ACTUAL		
<b>Revenues</b>						
Taxes:						
All Wildlife Game	\$41,000	\$ 49,700	\$ 41,000	\$49,710	\$ 8,710	\$ 219
Impersonal	1,000	1,487	1,000	1,488	488	180
State revenue sharing	100	97	100	113	13	(17)
Interest income	—	—	—	45	45	—
Direct charges	—	—	—	—	—	—
<b>Total revenues</b>	<b>42,100</b>	<b>51,684</b>	<b>42,100</b>	<b>51,756</b>	<b>9,656</b>	<b>348</b>
<b>Expenditures</b>						
General government:						
Personnel services and related benefits	20,000	27,149	20,000	24,841	4,841	(242)
Printing services	8,000	8,156	8,000	8,159	159	(159)
Supplies	1,000	1,000	1,000	1,000	—	—
Professional services	2,000	2,797	2,000	2,579	579	(79)
Other charges	3,000	3,488	3,000	3,485	485	—
<b>Total expenditures</b>	<b>34,000</b>	<b>42,590</b>	<b>34,000</b>	<b>39,964</b>	<b>4,626</b>	<b>(45)</b>
<b>Balance/Deficiency of revenues over/under expenditures</b>	<b>\$ 8,100</b>	<b>\$ 9,094</b>	<b>\$ 8,100</b>	<b>\$ 11,792</b>	<b>\$ 3,692</b>	<b>\$ (113)</b>
<b>Other financing transactions:</b>						
Net of fund errors	—	—	—	—	—	—
Income/Deficiency of revenues and other financing sources over/under expenditures and other financing uses						
Fund balance, beginning of year		909		909		909
Fund balance, end of year		<u>9,094</u>		<u>12,701</u>		<u>3,607</u>

The accompanying notes are an integral part of this statement.

STATE OF LOUISIANA  
RED RIVER LEVEE AND BRAZOSAGE DISTRICT  
GOVERNMENT, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
APRIL 30, 1984

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Red River Levee and Brazosage District was created by the Louisiana State Legislature under the provisions of Louisiana Revised Statute 49:501. The levee district includes all or portions of Red River and Atchafalaya rivers. 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 LRS 49:502.

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. In June of 1985, the GASB issued a revised modification of governmental accounting and financial reporting standards. The modification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

A. 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 (a) the primary government (State of Louisiana) (b) organizations for which the primary government is financially accountable, and (c) 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 criterion 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's affairs
  - 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 data of the organization is not included because of the nature or significance of the relationship.

STATE OF LOUISIANA  
RED RIVER LEVEE AND DRAINAGE DISTRICT  
COMMERCIAL, LOUISIANA  
NOTICE TO THE FINANCIAL STATEMENTS AUDITORS  
JUNE 18, 1993

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. REPORTING ENTITY - (continued)

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 or Louisiana, 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 levee 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 the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund presented in the accompanying financial statements is described 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. FIXED ASSETS AND GENERAL LONG-TERM DEBT OBLIGATIONS

Fixed assets used in the 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 infra-structures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Obligations 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.

There were no long-term liabilities at June 30, 1992 or 1993.

D. BASIS OF ACCOUNTING

Basis of Accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statements of this fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

STATE OF LOUISIANA  
RED RIVER LEVEE AND DRAINAGE DISTRICT  
COMBINED - LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 1981

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. 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 accrual (i.e., 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 to be available if they are collected within 60 days after year-end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt is recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

The primary revenue sources which are susceptible to accrual under the modified accrual basis of accounting include taxes and interest income. These revenue sources are accrued when their receipt occurs some time after the end of the accounting period so as to be both measurable and available. Taxpayer assessed income, such as ad valorem taxes and the related state revenue sharing, are considered measurable when in the hands of collecting governments and are recognized as revenue at that time. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received.

E. 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 increase therein for the current year, using the modified accrual basis of accounting. All budget appropriations lapse at year end.

F. ENCUMBRANCES

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 employed by the Red River Levee and Drainage District.

G. CASH AND CASH EQUIVALENTS

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposit which have original maturities of three months or less. Under state law the Red River Levee and Drainage District may deposit funds within a fiscal year; cash collected and designated by the interim emergency board. Further, the levee district may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the State of Louisiana, in savings accounts or shares of savings and loan associations and savings bonds and in share accounts and share certificate accounts of federally or state chartered credit unions.

STATE OF LOUISIANA  
 RED RIVER LEASE AND DRAINAGE DISTRICT  
 COMMISSION, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 18, 1997

1. RESERVE ON DISBURSEMENT ACCOUNTING POLICIES (continued)  
 2. CASH AND CASH EQUIVALENTS - (continued)

As reflected on Exhibits A and B, the Red River Lease and Drainage District had cash and cash equivalents totaling \$14,482 and \$24,718 at June 30, 1997 and 1996, respectively. Cash and cash equivalents and time deposits 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 membership receipts held by the State Treasurer. All deposits at June 30, 1997 and 1996, were fully insured by FDIC insurance.

3. VACATION AND SICK LEAVE

Employees of the lease district do not earn any vacation or sick leave.

4. TOTAL COLUMN ON COMBINED STATEMENTS - EXPLANATION

The total column 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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

5. 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.

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the years ended June 30, 1997 and 1996 follows:

	1997	1996	1995	TOTAL
Balance, July 1, 1995	\$1,808	\$	\$ 13,378	\$ 13,378
Additions				
Depletion	12,898	0	28,384	41,282
Balance, June 18, 1996	0	0	6,394	6,394
Additions				
Depletion	0	0	0	0
Balance, June 18, 1997	0	0	6,394	6,394

STATE OF LOUISIANA  
RED RIVER, LOWER AND IBERIA PARISHS  
CONSOLIDATED LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
JUNE 30, 1997

**3. PENSION PLAN**

All employees of the lower district are covered under the Social Security System. The employees pay 8.2% of their total salaries into the system, while the district pays 11.0% like amount. The district contributed \$1,158 and \$1,140 to the Social Security System for the years ended June 30, 1997 and 1996, respectively, while the employees contributed a similar amount. The payroll for employees covered by the Social Security System for the years ended June 30, 1997 and 1996 was \$14,408 and \$14,356, respectively; the district's total payroll for the years ended June 30, 1997 and 1996 was \$18,658 and \$18,576, 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 district has no further liability to the system.

**4. LITIGATION**

There are no outstanding defensive litigation pending against the lower district as of June 30, 1997 or 1996.

**5. LEASING**

The lower district was not committed in any capital or operating lease arrangements as of June 30, 1997 or 1996.

**6. PER DIEM PAID BOARD MEMBERS**

The schedule of per diem paid board members is prepared in compliance with House Concurrent Resolution No. 54 of the 1979 session of the Louisiana legislature. Per diem payments are authorized by Louisiana Revised Statute 18:208 and are included in the expenditures of the General Fund. Board members are paid \$75 per day, to a maximum of 18 days per year, for board meetings and official business. Per diem payments are presented on Schedule 1.

**7. 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 District in October and are actually billed to the taxpayer 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 N.Y. Interpretation - 3 and OMB Codification Section 470 (Revenue Recognition - Property Taxes) which states that such revenues are recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 90 days after the close of the current period.

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

For the years ended June 30, 1997 and 1996, taxes of 5.85 and 4.58 mills, respectively, were levied on assessed property along with 2.85 per acre and \$60 per mile of railroad track located within the District. Total taxes levied were \$40,818 for the year ended June 30, 1997 and \$41,778 for the year ended June 30, 1996 which were for general corporate purposes. Ad valorem taxes are the primary revenue source of the district. There were no taxes receivable at June 30, 1997 or 1996.

OTHER SUPPLEMENTARY INFORMATION

STATE OF LOUISIANA  
RED RIVER LEASE AND COALBAGE CONTRACT  
COMBENTS, LOUISIANA  
JOURNAL OF THE RED RIVER COAL BARGE DISTRICT  
FOR THE YEARS ENDED JUNE 30, 1967 AND 1968

	JUNE 30, 1967			JUNE 30, 1968		
	REVENUE	OFFICIAL EXPENSES	TOTAL	REVENUE	OFFICIAL EXPENSES	TOTAL
Wylie T. Coleman	\$ 5,280	\$ 825	\$1,410	\$ 975	\$ 220	\$1,195
Carroll LeGrande	5,280	825	1,410	975	220	1,195
William Forrest	1,120	180	1,275	975	150	1,125
Bob Atrop	300	180	1,050	825	0	825
<b>Totals</b>	<b>\$14,960</b>	<b>\$2,010</b>	<b>\$17,175</b>	<b>\$3,750</b>	<b>\$390</b>	<b>\$4,140</b>

Supplementary information. Presented as additional analytical data.



STATE OF LOUISIANA  
RED RIVER LOWER AND ORLEANS DISTRICT  
COMMISSIONERS, LOUISIANA  
SCHEDULE OF EXPENDITURES BY OBJECT  
FOR THE FISCAL YEAR ENDING JUNE 30, 1987 AND 1986

SCHEDULE 1

	1987	1986
Personal services and related benefits		
Salaries		
For dues paid board members	\$ 18,658	\$ 18,751
Travel inspections	4,425	3,751
Reprint taxes	958	400
McIntosh's compensation	3,407	3,407
	27,448	26,309
Operating services		
Travel Maintenance	887	4,400
Equipment repair & maintenance	2,304	440
Equipment rental	370	361
Insurance	1,348	1,345
Advertising and printing	304	400
Fees and subscriptions	258	278
	6,168	6,124
Supplies		
Postage	30	30
Oil and gas	880	748
Supplies and materials	3,286	3,290
	4,196	4,168
Professional services		
Accounting	3,688	3,188
Legal fees	2,187	2,215
	5,875	5,403
Other charges		
Deductions from ad valorem taxes - 88888888	3,128	3,080
Deductions from ad valorem taxes - 2222222222222222	1,388	1,800
Miscellaneous	0	4
	4,516	4,884
Total expenditures	\$ 41,244	\$ 40,774

Supplementary information. Presented as additional analytical data.

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

THOMAS LEASE ONE  
LEASE BUILDING ONE  
4000 MONROE STREET  
NEW ORLEANS, LOUISIANA

700 JEFFERSON  
NATCHITOCHOULEULAPLAN (130)  
NATCHITOCHOULEULAPLAN  
NATCHITOCHOULEULAPLAN

A MEMBER FIRM OF THE  
PWC NETWORK

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT-MANDATED STANDARDS**

**R. Carroll Ingraham, President  
and Board of Commissioners  
Red River Levee and Drainage District  
P. O. BOX 613  
Cochitola, LA 71515**

We have audited the component unit financial statements of the Red River Levee and Drainage District, Cochitola, Louisiana, as of and for the years ended June 30, 1997 and 1998, and have issued our report thereon dated August 15, 1997.

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

The management of the Red River Levee and Drainage District, Cochitola, Louisiana, is responsible for establishing and maintaining an internal control structure. It is failure of this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Red River Levee and Drainage District, Cochitola, Louisiana, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose any matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Commissioners, grantor agencies and the legislative auditor of the State of Louisiana. However, this report as a matter of public record and its distribution is not limited.

**Hines, Jackson & Hines**  
Baton Rouge, Louisiana  
August 15, 1997

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
BASED ON AN ASSESSMENT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

W. Carroll Ledwade, President  
and Board of Commissioners  
Red River Levee and Drainage District  
P. O. Box 813  
Coushatta, LA 71019

We have audited the general purpose financial statements of the Red River Levee and Drainage District, Coushatta, Louisiana, as of and for the years ended June 30, 1997 and 1996, and have issued our report thereon dated August 15, 1997.

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

Compliance with laws, regulations, contracts, and grants applicable to the Red River Levee and Drainage District, Coushatta, Louisiana is the responsibility of the Red River Levee and Drainage District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the management of the Red River Levee and Drainage District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

**Hines, Jackson & Hines**  
Red River Levee, Louisiana  
August 15, 1997

300 RIVER ROAD, AND DRAINAGE DISTRICT  
 COVENTRY, MASSACHUSETTS  
 SUMMARY SCHEDULE OF PRICE ADJUST FINDINGS  
 FOR THE YEARS ENDED JUNE 30, 1987 AND 1988

<u>Ref. No.</u>	<u>Final Year Finding Initially Sourced</u>	<u>Description of Finding</u>	<u>Corrective Action Taken Yes. No. Partially</u>	<u>Planned Corrective Action/ Partial Corrective Action Taken</u>
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None

SIO FISH, WILDLIFE AND CHAIRMAN DISTRICT  
 COMUNITA, LOS ANGELES  
 CORRECTIVE ACTION PLAN FOR CURRENT AND FUTURE  
 FOR THE YEARS 1988, 1989, 1990, 1991 AND 1992

Ref. No.	Description of Finding	Correct Action Planned	Type of Control Proposed	Responsible Company/Person
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None