

OFFICE OF THE LEGISLATIVE AUDITOR
STATE OF MISSISSIPPI
JAN 10 1998



CORACE DES JONS GRAVITY (BRANNAGE DISTRICT NO. 1
OF BERKELEY PARISH)

FINANCIAL REPORT

DECEMBER 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 01/10/98

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the Honorable Clive W. Frakes
and the Board of Commissioners
Coushataatche Sewer Gravity Drainage District No. 1

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Coushataatche Sewer Gravity Drainage District No. 1 taken as a whole. The schedule listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Coushataatche Sewer Gravity Drainage District No. 1. Such information has been subjected to the auditing procedures applied in the audit of the 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.

Branson D. Pothier, Senior | CPA, C.F.P.

Erosley, Louisiana
April 29, 2022

GOULDER DES JONS CRAWFUT DRAINAGE DISTRICT NO. 3
 WHEELOCK PARISH POLICE JURY

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1998

GOVERNMENTAL Fund Types

ASSETS	General Fund
Cash and cash equivalents	\$215,407
Receivables	379,043
Land, equipment, and buildings	-
Amount to be provided for retirement of installment purchase payable	<u> -</u>
Total assets	<u>\$594,450</u>
LIABILITIES AND FUND EQUITY	
Liabilities:	
Deduction from ad valorem	\$ 5,348
Other payables	148
Installment purchase payable	<u> -</u>
Total liabilities	<u>\$ 5,496</u>
Fund equity:	
Investment in general fixed assets	\$ -
Fund balances:	
Unreserved - undesignated	<u>588,954</u>
Total fund equity	<u>\$588,954</u>
Total liabilities and fund equity	<u>\$594,450</u>

See NOTES to Financial Statements.

<u>ACCOUNT GROUPS</u>		
<u>Original</u>	<u>Original</u>	
<u>Fixed</u>	<u>Long-Term</u>	<u>Total</u>
<u>Assets</u>	<u>Rebals.</u>	<u>(In accordance only)</u>
\$ -	\$ -	\$100,000
-	-	170,043
<u>432,499</u>	-	<u>400,000</u>
-	<u>94,736</u>	<u>94,736</u>
<u>432,499</u>	<u>94,736</u>	<u>527,235</u>
\$ -	\$ -	\$ 0,000
-	-	340
<u>-</u>	<u>94,736</u>	<u>94,736</u>
<u>0</u>	<u>94,736</u>	<u>940,000</u>
<u>432,499</u>	<u>0</u>	<u>430,000</u>
-	-	270,000
<u>432,499</u>	<u>0</u>	<u>700,000</u>
<u>864,998</u>	<u>94,736</u>	<u>1,130,000</u>

COULDS BAY JOHN CRIVITY INCORPORATED DISTRICT NO. 1
VERMILION PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUNDS THREE
Year Ended December 31, 1978

	<u>General Fund</u>
REVENUES:	
Taxes:	
Ad valorem	\$184,294
Intergovernmental:	
State revenue sharing	22,897
Other	21,262
Total revenues	<u>\$228,453</u>
EXPENDITURES:	
Current:	
Public works - drainage:	
Salaries	\$ 22,543
commissioner's fees	8,000
accounting and legal	500
office	823
insurance	18,000
deductions from ad valorem	2,344
uncollected taxes	4,229
supplies and books	2,488
repairs and maintenance	18,281
group insurance	18,000
advertising	200
paysroll taxes	2,250
utilities	459
rent and accounting	2,800
permits/licenses	1,800
gas and oil	18,221
Capital outlay	12,879
Bond service:	
Principal retirements	12,450
interest and fiscal charges	<u>2,228</u>
Total expenditures	<u>229,228</u>
Deficiency of revenues over expenditures	\$ (775,121)
Other financing sources:	
Proceeds from capital issues	\$ 12,879
Proceeds from sale of fixed assets	<u>12,810</u>
Total other financing sources	<u>25,689</u>
Excess of revenues and other sources over expenditures	\$ 1,618
Fund balances, beginning	<u>272,368</u>
Fund balances, ending	<u>\$273,986</u>
See Notes to Financial Statements.	

COUNCIL DES JONS SANITY DRAINAGE DISTRICT NO. 1
VERMILION PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1997

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$186,784
Intergovernmental:	
STATE revenue sharing	20,874
Other	<u>20,887</u>
Total revenues	\$228,545
Expenditures:	
Current:	
Public works - drainage:	
Salaries	\$ 77,806
Commissioners' fees	2,000
Accounting and legal	2,000
Office	360
Insurance	18,966
Deduction from ad valorem	5,786
Unallocated taxes	2,382
Supplies and tools	2,400
Repairs and maintenance	26,986
Group insurance	16,606
Advertising	485
Payroll taxes	6,082
Utilities	420
Vermilion soil and water conservation	2,000
SMT and accounting	2,000
Professionalism	288
Gas and oil	22,781
Postage	320
Capital outlay	57,962
Debt service:	
Principal retirements	10,916
Interest and fiscal charges	<u>4,382</u>
Total expenditures	\$372,210
Deficiency of revenues over expenditures	143,665
Fund balances, beginning	<u>122,600</u>
Fund balances, ending	\$12,935

SEE NOTES TO FINANCIAL STATEMENTS.

COULDER DES JONS GRAVITY DRAINAGE DISTRICT NO. 1
VERMILION PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The Coulder Des Jons Gravity Drainage District No. 1 of Vermilion Parish was created under the authority of Louisiana Revised Statutes 18:1751-1882. The Drainage District is situated in North-Central Vermilion Parish and was created on April 1, 1912, for the purpose of opening and maintaining all natural drains in the district, where drainage is accomplished using the natural force of gravity. This may be accomplished by boring and opening new drains, ditches, and canals. As provided by Louisiana Revised Statute 18:1758, the Drainage District is governed by five commissioners. These five commissioners are collectively referred to as the board of commissioners and are appointed by the Vermilion Parish Police Jury.

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. 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.

GASB codification section 1100 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the Police Jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public services

Because the Police Jury appoints the governing board and can influence the scope of public services, the drainage district was determined to be 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 on the funds maintained by the District and do not present information on the parish police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the governmental reporting entity.

NOTES TO FINANCIAL STATEMENTS

Fund accounting:

The Millage District is organized on the basis of a fund (general fund and several groups, each of which is considered a separate accounting entity. The operations of the general fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The general fund is the general operating fund of the District and accounts for all of its activities.

General fixed assets and long-term obligations:

Fixed assets are accounted for in the general fixed assets account group, rather than in the general fund. Public domain or infrastructures are not capitalized. All fixed assets are valued at historical cost. No depreciation has been provided on fixed assets.

Long-term obligations are accounted for in the general long-term debt account group, not in the general fund. The two account groups are not funds. They are measured only with the measurement of financial position and do not involve measurement of results of operations.

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 refers 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:

All valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. All valorem taxes are assessed on a calendar year basis. Revenues due on November 30 of each year and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income represents amounts earned on checking accounts and certificates of deposit deposited with financial institutions. Interest earned is recorded when received.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

NOTES TO FINANCIAL STATEMENTS

Budget practices:

Louisiana law exempts all special districts created before December 31, 1974, from the requirements of the Local Government Budget Act. The Oulaine des Juncs Gravity Drainage District No. 1 of Vermilion Parish was created April 1, 1972, and, accordingly, is exempt from 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. Therefore, the accompanying financial statements do not include a comparison of revenues and expenditures to budget.

CASH AND INVESTMENTS:

Under state law, the Drainage 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.

Vacation, sick leave, and pension plan:

Full-time employees of the District with more than one year of service are allowed two weeks of vacation leave each year. Full-time employees with one year's service or less are allowed one week of vacation leave each year. Sick leave is granted on an individual basis as the need arises. The Drainage District has no pension plan. Vacation and sick leave may not be accumulated and carried into future years. As December 31, 1988, there are no accumulated vacation benefits that require accrual or disclosure to conform with generally accepted accounting principles.

Total columns on financial statements:

The total columns on the financial statements are captioned "Memorandum only" to indicate it is presented only to facilitate financial analysis. The data in this column does not present 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. Levied Taxes

The following is a summary of levied ad valorem taxes:

	1988	1987
General corporate purposes:		
Operations & maintenance	10.71	10.71

NOTES TO FINANCIAL STATEMENTS

Note 3. Changes in General Fixed Assets

The following is a summary of changes in general fixed assets for the two years ending December 31, 1998:

Balance, December 31, 1996	\$478,480
Additions - 1997 and 1998	136,600
Deductions - 1997 and 1998	<u>(178,800)</u>
Balance, December 31, 1998	<u>\$436,280</u>

Note 4. Cash and Cash Equivalents

As December 31, 1998, the District has cash in the form of interest-bearing demand deposits totaling \$210,487. These book balances 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 that is mutually acceptable to both parties. The District has deposit balances (collateral bank balances) of \$210,268 as December 31, 1998. These deposits are fully secured from risk by \$180,748 of Federal deposit insurance (FDIC Category 01) and \$29,520 of pledged securities (SMBS Category 01).

Note 5. Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions for the two years ended December 31, 1998:

	INSTALLMENT <u>Payments</u>
Balance, December 31, 1996	\$ 82,388
Additions:	
1998 proceeds from capital lease	
2000	<u>32,438</u>
Deductions:	
1997 Principal payments	\$(12,950)
1998 Principal payments	<u>(12,438)</u>
Balance, December 31, 1998	<u>\$ 89,438</u>

NOTE To FINANCIAL STATEMENTS

In August of 1999, the District purchased a new excavator under a five year capital lease at a cost of \$100,738. STER is trade-in of a 1997 Caterpillar Backhoe. In November of 1999, the District purchased a new tractor, boom mower and bush hog mower under a five year capital lease at a cost of \$72,445. Upon expiration of both leases, the ownership will transfer automatically to the District. The following is a schedule by year of future minimum lease payments under these capital lease commitment as of December 31, 1999:

1999	\$ 61,896
2000	26,771
2001	26,771
2002	26,771
2003	<u>26,881</u>
Total minimum lease payments	\$169,090
LESS amount representing interest payments	<u> 31,812</u>
Present value of minimum lease payments	<u>\$ 137,278</u>

Note 4. Year 2000 Issue

The District is currently in the "Assessment Stage" in relation to the Year 2000 issue. The District's management has begun to assess the impact of Year 2000 on the operations of the District. As of December 31, 1999, the amount of work involved and resources required, if any, to become Year 2000 compliant has not been determined.

SUPPLEMENTARY INFORMATION

COULE DES JOES GRADY'S DRAINAGE DISTRICT NO. 3
 VERMILION PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS
 Years Ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Edman Adams	\$ 500	\$ 500
Dezler Callahan	1,000	750
Malvin Paulk, Sr.	1,000	850
Glenray Teague	1,000	850
Larry Trahan	<u>800</u>	<u>750</u>
Total	<u>\$4,300</u>	<u>\$3,650</u>

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The per diem paid to board members is included in the expenditures of the general fund. In accordance with Louisiana Revised Statute 18:1779, each member of the board receives \$50 for each day of attendance at meetings of the board, not to exceed 14 days each year and for each day spent in the service of the board through January 31, 1998. Effective January 31, 1998, each member of the board receives \$80 for each day of attendance at meetings of the board, not to exceed 14 days each year and for each day spent in the service of the board.



BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

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Covington, Louisiana
70424-1000
phone: (504) 835-0000
fax: (504) 835-0000

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

Monroe, La.
(504) 336-4300
Baton Rouge, La.
(504) 382-4477
Metairie, La.
(504) 885-1477
New Orleans, La.
(504) 584-4344
Thibodaux, La.
(504) 284-4344
Houma, La.
(504) 420-4344

The Honorable Jimmy Dinkins
and the Board of Commissioners
Coville and Jones Gravelly Drainage District No. 1
Monroe, Louisiana

We have audited the general purpose financial statements of Coville and Jones Gravelly Drainage District No. 1 of Vermilion Parish, a component unit of the Vermilion Parish Police Jury, as of and for the two years ended December 31, 1998, and have issued our report thereon dated April 27, 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 Coville and Jones Gravelly Drainage District No. 1'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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance that are required to be reported under Government Auditing Standards.

Locations in Louisiana: P.O.
Bogalusa, La. 70026-1000
Breaux, La. 70026-1000
Covington, La. 70424-1000
Franklin, La. 70424-1000
Houma, La. 70424-1000
Lafayette, La. 70501-1000
Lake Charles, La. 70601-1000
Lumberton, La. 70601-1000
Mandeville, La. 70471-1000
Morgan City, La. 70391-1000
New Orleans, La. 70112-1000
Opalville, La. 70654-1000
Patterson, La. 70654-1000
Thibodaux, La. 70453-1000

Offices:
Baton Rouge, Louisiana 70801-1000
Lake Charles, Louisiana 70601-1000
New Orleans, Louisiana 70112-1000
Thibodaux, Louisiana 70453-1000
Bogalusa, Louisiana 70026-1000
Breaux, Louisiana 70026-1000
Covington, Louisiana 70424-1000
Franklin, Louisiana 70424-1000
Houma, Louisiana 70424-1000
Lumberton, Louisiana 70654-1000

Member of the American Institute of
Certified Public Accountants
By the Louisiana Certified
Public Accountants

The Honorable Glenroy Trahan
and the Board of Commissioners
Cadeau Des Jours Grange Drainage District No. 2

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cadeau Des Jours Grange Drainage District No. 2'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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Cadeau Des Jours Grange Drainage District No. 2's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as Item 28-3.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we considered the reportable condition described above, Item 28-3, to be a material weakness.

This report is intended for the information of management and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

Donald R. Peltz, CPA ; Brian L. P.

Crosby, Louisiana
April 27, 2009

COLEEN DEE JOSE GRADING DRAINAGE DISTRICT NO. 1 OF WERMLION PARISH
MORNINGVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Two Years Ended December 31, 1998

We have audited the financial statements of Coleen Dee Jose Grading Drainage District No. 1 of Wermilion Parish, as of and for the two years ended December 31, 1998, and have issued our report thereon dated April 17, 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. Our audit of the financial statements as of December 31, 1998 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements:

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards

The District did not receive any Federal awards for the two years ended December 31, 1998.

Section II Financial Statement Findings

88-1 Segregation of Duties

Finding: In reviewing the internal control over financial reporting, we noted that there was an inadequate segregation of duties.

Cause: Due to the limited number of personnel performing administrative functions, the same person writes checks, checks the mail, reconciles the bank statement and enters information into the general ledger.

Recommendation: We recommend that duties be segregated in such a way as to facilitate an adequate segregation of duties.

Response: The Board has evaluated this inadequacy and has concluded that the District cannot afford to hire more administrative employees due to the District's limited resources. The costs would exceed the benefits.

QUESTIONED COSTS: \$0.00

Section III Federal Award Findings and Questioned Costs

The District did not receive any Federal awards for the two years ended December 31, 1998.

ANNUAL SCHEDULE OF PRIOR YEAR FINDINGS
Two Years Ended December 31, 1998

I. Internal Control and Compliance Material to the Financial Statements

1998 - General Administration

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties exists.

Cause: Inadequate segregation of duties exists due to the limited number of personnel performing the administrative functions.

Current status: An inadequate segregation of duties still exists. The Board has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation. This finding is disclosed in the current schedule of findings and questioned costs on Item 86-1.

II. Internal Control and Compliance Material to Federal Awards

The prior year's report did not disclose any findings relative to federal awards.

III. Management Letter

The prior year's report did not include a management letter.

COALER ONE JOB CORPORITY DEPARTMENT DISTRICT NO. 1
OF VERMILION PARISH

MANAGEMENT'S CORRECTIVE ACTION PLAN
Two Years Ended December 31, 1998

Section I. Internal Control and Compliance Material to the Financial Statements

78-1 Segregation of duties

Finding: In reviewing the internal control over financial reporting, we noted that there was an inadequate segregation of duties.

Cause: Due to the limited number of personnel performing administrative functions, the same person writes checks, checks the mail, reconciles the bank statement and enters information into the general ledger.

Recommendation: We recommend that duties be segregated in such a way as to facilitate an adequate segregation of duties.

Response: The board has evaluated this inadequacy and has concluded that the District cannot afford to hire more administrative employees due to the District's limited resources. The costs would exceed the benefits. The board feels that its requirement of two signatures on all checks as well as the oversight of the Treasurer should help compensate for the inadequate segregation of duties.

Questioned copy: 1-2

Section II. Internal Control and Compliance Material to Federal Awards

The District did not receive any federal awards for the two years ended December 31, 1998.

Section III. Management Letter

1998-3 Board Member Compensation

Condition: according to Internal Revenue Code § 32.3401(a)-1, "...officers... whether elected or appointed..." are included in the definition of employee. Therefore, any board member is considered an employee of the District for tax purposes and the compensation paid to them is subject to social security (if not a member of a retirement system), Medicare (if the board member were appointed or re-appointed after March 31, 1981), and federal and state income tax withholding in 1997 and 1998.

Cause: Compensation paid to board members is reported to them at year-end using Form 990. No taxes are withheld from these amounts or paid by the District on these amounts.

Effect: The District is not withholding taxes from the board's compensation payments or remitting tax payments as required by the Internal Revenue Service.

COULDS AND JOHN OKEVITY DRAINAGE DISTRICT NO.1
OF VERMILION PARISH

MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)
THE YEAR ENDED DECEMBER 31, 1998

Section III. Management Letter (Continued)

1998-1 Board Member Compensation

Recommendation: We recommend that payments to the Board be subject to taxes and withholdings as are employee payments. Each board member should be required to complete a Form W-4 annually.

Response: The District will begin withholding and remitting applicable payroll taxes from board compensation immediately.

Responsible party: Glenray Truhan

City of San Jose Granting Drainage District No. 3
April 27, 1959
Page 3

We recommend management address the foregoing items as an improvement to operations and the administration of public programs. We are available to further explain the suggestions or help implement the recommendations.

SPROSSMAN, POORE, LEWIS & BARNES, C.P.A.
Certified Public Accountants

Sprossman, Poore, Lewis & Barnes C.P.A.