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CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 2-A
OF BERLITON PARISH

FINANCIAL REPORT

DECEMBER 31, 1988

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

AUG 08 1989

Release Date _____

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INDEPENDENT AUDITOR'S REPORT

The Honorable Markin Jeger
 and the Board of Commissioners
 Consolidated Gravity Drainage District No. 3-A
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We have audited the general purpose financial statements of the consolidated gravity drainage district No. 3-A, a component unit of the Vermilion Parish Police Jury, as of and for the two years ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose 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. Those 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 general purpose 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 Consolidated Gravity Drainage District No. 3-A as of December 31, 1998, and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

Government of Louisiana, 1997
 Bayou Lafourche, 1997
 Bienville Parish, 1997
 Calcasieu Parish, 1997
 Calumet Parish, 1997
 Iberville Parish, 1997
 Jefferson Parish, 1997
 Lafayette Parish, 1997
 Lake Charles, 1997
 Lakeview Parish, 1997
 Louisiana, 1997
 Madison Parish, 1997
 Morehouse Parish, 1997
 Orleans Parish, 1997
 Rapides Parish, 1997
 St. Charles Parish, 1997
 St. Landry Parish, 1997
 St. Martin Parish, 1997
 St. Tammany Parish, 1997
 Terrebonne Parish, 1997
 Vermilion Parish, 1997
 West Feliciana Parish, 1997
 Winn Parish, 1997
 Zachary, 1997

Acadiana, 1997
 Atchafalaya, 1997
 Bayou Lafourche, 1997
 Bienville Parish, 1997
 Calcasieu Parish, 1997
 Calumet Parish, 1997
 Iberville Parish, 1997
 Jefferson Parish, 1997
 Lafayette Parish, 1997
 Lake Charles, 1997
 Lakeview Parish, 1997
 Louisiana, 1997
 Madison Parish, 1997
 Morehouse Parish, 1997

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 Certified Public Accountants
 are not to be held liable for
 the actions of the firm.

The Honorable Verdon Loger
and the Board of Commissioners
Consolidated Gravity Drainage District No. 2-A

In accordance with Government Auditing Standards, we have also limited our report dated April 28, 1999 on our consideration of the 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 performed for the purpose of forming an opinion on the general purpose financial statements of Consolidated Gravity Drainage District No. 2-A taken as a whole. The schedule listed in the accompanying table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Consolidated Gravity Drainage District No. 2-A. 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 financial statements taken as a whole.

Brousseau, Rich, Lewist Breau LLP

Crowley, Louisiana
April 29, 1999

CONSOLIDATED CREDIT DRAINAGE DISTRICT NO. 2-B
VERMILION PARISH POLICE JURY

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1999

ASSETS	Governmental Fund Types		
	General Fund	Debt Service Fund	Capital Projects Fund
Cash	\$ 24,496	\$ 52,126	\$ 20,728
Investments, at cost	-	127,521	-
Receivables	210,213	54,824	-
RESERVE	-	-	-
Amount available in debt service funds	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets	<u>\$134,709</u>	<u>\$234,471</u>	<u>\$ 20,728</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 1,543	\$ -	\$ -
Deductions from ad valorem taxes	2,550	1,167	-
Bonds payable	-	-	-
Total liabilities	<u>\$ 4,093</u>	<u>\$ 1,167</u>	<u>\$ -</u>
FUND EQUITY			
Investment in general fixed assets	\$ -	\$ -	\$ -
Fund balances:			
Reserved for debt service	\$ -	\$212,444	\$ -
Unreserved - undesignated	<u>134,709</u>	<u>22,027</u>	<u>20,728</u>
Total fund balances	<u>\$134,709</u>	<u>\$234,471</u>	<u>\$ 20,728</u>
Total liabilities and fund equity	<u>\$134,709</u>	<u>\$234,471</u>	<u>\$ 20,728</u>

See Notes to Financial Statements.

Account Groups		
General Fixed Assets	General Long-Term Debt	Total (Memorandum only)
\$ -	\$ -	\$ 178,148
-	-	137,133
-	-	229,177
433,825	-	433,825
-	322,900	219,995
<u>-</u>	<u>322,900</u>	<u>247,028</u>
<u>\$ 433,825</u>	<u>\$ 322,900</u>	<u>\$ 759,973</u>
\$ -	\$ -	\$ 1,500
-	-	5,197
<u>-</u>	<u>222,220</u>	<u>220,220</u>
<u>\$ -</u>	<u>\$ 222,220</u>	<u>\$ 221,720</u>
\$ 433,825	\$ -	\$ 433,825
\$ -	\$ -	\$ 322,900
-	-	322,900
<u>-</u>	<u>-</u>	<u>\$ 422,300</u>
<u>\$ 433,825</u>	<u>\$ 322,900</u>	<u>\$ 756,725</u>

CONSOLIDATED GRANTY DRAINAGE DISTRICT NO. 3-A
VERMILION PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1988

	<u>GENERAL</u>	<u>DEBT</u>	<u>CAPITAL</u>	<u>TOTAL</u>
	<u>Fund</u>	<u>Service</u>	<u>Projects</u>	<u>(Memorandum</u>
		<u>Funds</u>	<u>Fund</u>	<u>Only)</u>
Revenues:				
Taxes:				
Ad valorem taxes	\$ 180,408	\$ 58,800	\$ -	\$ 239,208
Intergovernmental:				
State revenue sharing	7,288	-	-	7,288
Other	1,872	8,238	2,872	12,982
Total revenues	<u>\$ 189,568</u>	<u>\$ 67,038</u>	<u>\$ 2,872</u>	<u>\$ 259,478</u>
Expenditures:				
Current:				
Public works:				
Salaries and related benefits	\$ 74,804	\$ -	\$ -	\$ 74,804
Compensation paid to board of commissioners	2,548	-	-	2,548
Accounting and logs	508	-	-	508
Insurance	18,448	-	-	18,448
Office	348	-	-	348
Materials and supplies	8,838	-	-	8,838
Drainage maintenance	-	-	-	-
Repairs	127	-	-	127
Drainage maintenance	8,838	-	-	8,838
Fuel and oil	7,718	-	-	7,718
Deletion	2,548	1,768	-	4,316
Uncollected taxes	-	-	-	-
Miscellaneous	2,048	-	-	2,048
Capital outlay	308	-	208,244	208,552
Debt service:				
Principal payments	-	21,008	-	21,008
Interest and fiscal charges	-	27,142	-	27,142
Total expenditures	<u>\$ 127,588</u>	<u>\$ 48,150</u>	<u>\$ 208,244</u>	<u>\$ 383,982</u>
Excess (deficiency) of revenues over expenditures	\$ 62,980	\$ 18,888	\$ 180,632	\$ 262,499
Fund balances, beginning	142,732	218,778	282,484	643,994
Fund balances, ending	<u>\$ 205,712</u>	<u>\$ 237,666</u>	<u>\$ 463,116</u>	<u>\$ 906,494</u>

(See Notes to Financial Statements.)

CONSOLIDATED CRAWFORD DRAINAGE DISTRICT NO. 3-B
VERMILION PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUNDS TOGETHER
Year Ended December 31, 1991

	General Fund	DEBT Service Funds	Capital Projects Fund	Total Encumbrances Only
REVENUES:				
Taxes:				
Ad valorem taxes	\$ 217,000	\$ 24,240	\$ -	\$ 241,240
Intergovernmental:				
State revenue sharing	7,340	-	-	7,340
Other	3,738	7,828	2,181	13,747
Total revenues	\$ 228,078	\$ 32,068	\$ 2,181	\$ 262,327
EXPENDITURES:				
CURRENT:				
Public works:				
Salaries and related benefits	\$ 55,000	\$ -	\$ -	\$ 55,000
compensation paid to board of commissioners	3,828	-	-	3,828
Accounting and legal	3,000	-	8,700	11,700
Insurance	20,000	-	-	20,000
Office	3,000	-	-	3,000
Materials and supplies	7,000	-	-	7,000
Garbage maintenance	17,473	-	3,328	20,801
Repairs	3,078	-	27,423	30,501
Repaint	3,000	1,813	-	4,813
Unallocated items	-	-	-	-
Other	4,324	748	1,328	6,400
DEBT SERVICE:				
Principal retirements	-	17,000	-	17,000
interest and fiscal charges	-	15,000	-	15,000
Total expenditures	\$ 121,600	\$ 32,000	\$ 40,728	\$ 194,328
Excess (deficiency) of revenues over expenditures (included forward)	\$ 106,478	\$ -	\$ 18,353	\$ 124,831

**CONSOLIDATED FINANCIAL STATEMENTS NO. 3-B
MUNICIPAL POLICE JURY**

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES (CONTINUED)
YEAR ENDED DECEMBER 31, 1997**

	<u>General Fund</u>	<u>Debt Service Funds</u>	<u>Capital Projects Fund</u>	<u>Total (Memorandum Only)</u>
Excess (deficiency) of revenues over expenditures included forwarded:	\$ 3,822	\$ 23,833	\$ 128,268	\$ 156,923
(Other Financing Sources/Uses):				
Interfund transfers in	\$ 8,811	\$ -	\$ -	\$ 8,811
Interfund transfers out	-	-	(8,811)	(8,811)
Proceeds from bond issuance	-	-	182,898	182,898
	<u>\$ 8,811</u>	<u>\$ -</u>	<u>\$ 174,087</u>	<u>\$ 182,906</u>
Excess of revenues and other financing sources over expenditures and other financing uses	\$ 12,633	\$ 23,833	\$ 203,355	\$ 240,821
Fund balances, beginning	128,841	176,522	-	305,363
Fund balances, ending	<u>\$ 141,474</u>	<u>\$ 200,355</u>	<u>\$ 203,355</u>	<u>\$ 545,184</u>

See Notes to Financial Statements.

CONSOLIDATED DRAINAGE DISTRICT NO. 1-A
VERMILION PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statute 18:1758, 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 28:1761-1882 and was established for the purpose of draining and reclaiming the unlanded or partially unlanded marsh, swamp, and overflowed lands in the district that must be leaved and pumped 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 2180, the Drainage District is a component unit of the Vermilion Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

B. Fund accounting:

The Drainage District uses funds 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 except those required to be accounted for in other funds.

NOTES TO FINANCIAL STATEMENTS

Debt Service Fund:

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term obligation principal, interest, and related costs.

Capital Projects Fund:

The capital projects fund is used to account for financial resources to be used for acquisition or construction of major capital projects.

C. General Fixed Assets and General Long-Term Obligations:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the 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.

Long-term liabilities 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 and do not involve 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. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues:

All valuer taxes and state revenue sharing are recorded in the year the taxes are assessed. All valuer taxes are assessed on a calendar year basis, become due on November 10 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 except for principal and interest on general long-term debt which is recognized when due.

NOTES TO FINANCIAL STATEMENTS

K. Budget Practices:

Louisiana law exempts all special districts created before December 31, 1974, from the requirements of the Local Government Budget Act. The Consolidated Gravity Drainage District No. 2-A of Vermilion Parish was created May 12, 1966 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. 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.

L. Cash and Investments

For reporting purposes, cash and investments include cash, demand deposits, and certificates of deposit. Under state law, the Consolidated Gravity Drainage District No. 2-A may deposit funds within a fiscal agency bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As December 31, 1998, the District has cash (bank balances) totaling \$185,871, which is all in interest-bearing demand deposits or certificates of deposit. These deposits are stated at cost, which approximates market. Under state law, these deposits for 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 deposit with the fiscal agent. As December 31, 1998, the District has \$128,795 in deposits (collective bank balances). These deposits are fully secured from risk by Federal Deposit Insurance (FDIC Category 1) and \$470,082 of pledged securities (NASD Category 3).

M. Pensions

Employees of the Drainage District are covered under the Federal Insurance Contribution Act (social security). The employees and the District contribute equally to the system. Pension expenditures are shown with revenues and expenditures in the amount deducted from all salaries taxes for sheriff and assessor plans, as provided by state law.

NOTES TO FINANCIAL STATEMENTS

H. Vacation and Sick Leave

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 occurs. Vacation and sick leave may not be accumulated and carried into future years.

I. Total Columns on Financial Statements

The total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. The data in these columns does not present financial position or results of operations in conformity with generally accepted accounting principles. Whether in such data comparable to a consolidation-interfund eliminations have not been made in the preparation of this data.

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Equipment
Balance, December 31, 1977	\$127,367
Additions - 1977 and 1978	355,884
Reductions - 1977 and 1978	<u> </u>
Balance, December 31, 1978	<u>\$483,252</u>

Note 3. Changes in General Long-Term Obligations

The following is a summary of the long-term obligations transactions for the two years ended December 31, 1978:

	Bunded Debt
Long-term obligations payable at January 1, 1977	\$199,000
Additions	348,000
Reductions	<u>163,748</u>
Long-term obligations payable at December 31, 1978	<u>\$383,252</u>

NOTES TO FINANCIAL STATEMENTS

Bonds of the Drainage District are comprised of the following individual issues:

Original issue of \$185,000 General Obligation Bonds dated November 3, 1973, retired in various annual installments. Interest rate 8.00%. Final maturity April 1, 2000	\$ 50,000
Original issue of \$250,000 General Obligation Bonds dated December 3, 1984, retired in various annual installments. Interest rate 7.00 to 11.00. Final maturity December 3, 2008	150,000
Original issue of \$145,000 Public Improvement Bonds dated May 3, 1997, retired in various annual installments at various interest rates. Final maturity April 1, 2017.	_300,000
Total Bonds	\$500,000

The annual requirements to amortize all bonds and/or certificates outstanding at December 31, 1998, including interest of \$82,214, are as follows:

Year Ending	Principal	Interest	Total
1998	\$ 10,000	\$ 30,000	\$ 40,000
2000	10,000	20,000	30,000
2001	10,000	20,000	30,000
2002	10,000	23,000	33,000
2003	10,000	20,000	30,000
2004-2017	_345,000	_127,214	_472,214
Total	\$500,000	\$450,214	\$950,214

Note 8. Receivables

The following is a summary of receivables at December 31, 1998:

	General Fund	Debt Service Fund
Ad valorem tax	1097,000	\$ 51,551
Revenue sharing	7,400	-
Other	-	400
	<u>\$1,104,400</u>	<u>\$ 51,951</u>

SUPPLEMENTARY INFORMATION

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CONSOLIDATED SEWAGE DRAINAGE DISTRICT NO. 2-A
VERMILION PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID BOARD OF COMMISSIONERS
YEARS ENDED DECEMBER 31, 1998 AND 1997

NAME	1998	1997
Thomas Island	\$ 400	\$ 400
William Henry	700	700
Roderic Mark Robert	400	400
Edward Viennez	-	00
Thomson Charles Director	500	00
Total	<u>\$ 2,000</u>	<u>\$ 2,000</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1973 Session of the Legislature.

The board members receive \$60 per diem for attendance at meetings of the board. Dennis Lopez, president, received a salary of \$4,800 in 1997 and 1998 which is included in the financial statements with salary and related benefits.



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**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**

The Honorable Verne Leger
 and the Board of Commissioners
 Consolidated Gravity Drainage District No. 2-B
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We have audited the general purpose financial statements of Consolidated Gravity Drainage District No. 2-B of Vermilion Parish, a component unit of the Vermilion Parish Police Jury, as of and for the two years ended December 31, 1988, and have issued our report thereon dated April 18, 1989. 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 Consolidated Gravity Drainage District No. 2-B'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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Consolidated Gravity Drainage District No. 2-B'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,

is one of the components of
 internal control over financial reporting
 that is necessary for the preparation
 of financial statements in accordance
 with generally accepted accounting
 principles.

The Honorable Vernie Leger
and the Board of Commissioners
Consolidated Gravity Drainage District No. 2-A

could adversely affect Consolidated Gravity Drainage District No. 2-A's ability to record, process, summarize and report financial data consistent with the intentions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 28-1.

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 28-1, 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.

Broussard, Piche, Lewis & Broussard LLP

Crowley, Louisiana
April 28, 2009

CONSOLIDATED SEWERAGE DISTRICT NO. 3-A OF VERMILION PARISH
MONROE, LOUISIANA

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

We have audited the financial statements of Consolidated Sewerage District No. 3-A of Vermilion Parish, as of and for the two years ended December 31, 1998, and have issued our report thereon dated April 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. 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	<u> </u>	Yes	<u> </u>	No	Reportable Conditions	<u> </u>	Yes	<u> </u>	No
Compliance									
Compliance Material to Financial Statements	<u> </u>	Yes	<u> </u>	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

99-1 Segregation of Duties

Findings: 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 statements 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.

CONSOLIDATED CRAWFORD BOROUGH DISTRICT NO. 1-4 OF VERMILION PARISH

SUMMARY SCHEDULE OF FISCAL AID FINDINGS
Two Years Ended December 31, 1998

I. Internal Control and Compliance Material to the Financial Statements

1998 - General Administration

Findings: 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 discussed in the current schedule of findings and questioned costs as item 88-1.

1998 - Cash and Investments

Findings: Our review of securities pledged indicated a shortfall in the required amount as December 31, 1998.

Cause: The testing of pledged securities is not regularly being performed.

Suggestion: The market value of pledged securities should be monitored regularly by the District.

Current status: Our review of pledged securities as December 31, 1998 indicated that Federal Depositary Insurance Company coverage and pledged securities were sufficient to cover the District's deposits with financial institutions.

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.



H. ROUSSARD, POCHET, LEWIS & BREAUX, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

April 28, 1999

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The Honorable Verline Lopez
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18 of 18 in this document is
Certified Public Accountant
Specialized Services Certified
Public Accountant

We have audited the general purpose financial statements of Consolidated Gravity Drainage District No. 2-A, 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 29, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Statements of Auditing Standards*, issued by the Comptroller General of the United States.

As part of our examination, we have issued our report on the financial statements, dated April 28, 1999, and our report on internal control and compliance with laws, regulations, and contracts, dated April 28, 1999.

During the course of our examination, we became aware of the following matter which represents an immaterial deviation of compliance or suggestion for improved internal controls:

Suggestion 1998-1. Board Member Compensation

Condition: According to Internal Revenue Code § 31.1402(d)-1, "...officers... whether elected or appointed..." are included in the definition of employees. 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, 1990), 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 1099. 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.

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.

Consolidated Sewerage District No. 1-A

Page 3

April 29, 1988

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

BROUSSARD, POCHI, LEVINE & BREWER, S.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

Broussard, Pochi, Levine & Brewer

CONSOLIDATED SANITARY DRAINAGE DISTRICT NO. 3-A
OF VERMILION PARISH

MANAGEMENT'S CORRECTIVE ACTION PLAN
Two Years Ended December 31, 1994

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

NO-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 the 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 costs: \$0.

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, 1994.

Section III. Management Letter

1994-1 Board Member Compensation

Condition: According to Internal Revenue Code § 31.1401(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 member of a retirement system), Medicare (if the board member was appointed or re-appointed after March 31, 1983), and federal and state income tax withholding in 1993 and 1994.

Cause: Compensation paid to board members is reported to them at year-end using Form 1099. 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.

CONSOLIDATED ORAVITY DISTRICT NO. 1-A
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-9 annually.

Response: The District will immediately begin treating Board compensation as required by the Internal Revenue Code. Taxes will be withheld and payroll taxes will be paid on board compensation.

Responsible party: Vernon Legas, President