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AVOYELLES FIRE PROTECTION DISTRICT #2

MANSURA, LOUISIANA

FINANCIAL STATEMENTS

These financial statements were prepared by the undersigned, a duly qualified and duly sworn public accountant, in accordance with the provisions of the Public Accountancy Act of Louisiana, and are a true and correct statement of the financial condition of the district as of the date specified, and of the changes in its financial condition during the period covered by the statements.

JUNE 30, 1998

Prepared at: FEB 17, 1999



Juanita DeVillier Brouillette

Certified Public Accountant

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Juanita DeVillier Brouillette

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

December 22, 1998

Board of Commissioners
Acopelias Fire Protection District #2
Mansura, Louisiana

I have audited the accompanying general purpose financial statements for the general fund of the Acopelias Fire Protection District #2, Mansura, Louisiana, a component unit of the Acopelias Parish Police Jury, as of June 30, 1998, and for the year then ended. These general purpose financial statements are the responsibility of the management of the Acopelias Fire Protection District #2. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

Except as discussed in the following paragraph, I conducted the audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Louisiana Governmental Audit Guide. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue. Acopelias Fire Protection District #2 has included such disclosures in Note 5. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable

Board of Commissioners
December 22, 1988
Page 2

until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the District's disclosures with respect to the year 2000 issue made in Note 5. Further, I do not provide assurance that the District is or will be year 2000 ready, that the District's remediation efforts will be successful in whole or in part, or that parties with which the District does business will be 2000 ready.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Acadiana Fire Protection District #2, Bayou Lake, Louisiana, as of June 30, 1988, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



JUNITA G. SPORELLETTE
CERTIFIED PUBLIC ACCOUNTANT

**BOYCELES FIRE PROTECTION DISTRICT #2
MONROE, LOUISIANA**

COMBINED BALANCE SHEET - ALL FUND TYPES
AND FUND GROUPS
JUNE 30, 1988

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>ACCIDENT</u> <u>GROUP</u>	<u>TOTALS</u> <u>NONMAINTENANCE</u> <u>ONLY</u>
ASSETS	<u>GENERAL</u>	<u>GENERAL</u> <u>FIELD ASSETS</u>	
Cash	\$185,140		\$185,140
Buildings		\$ 26,800	\$6,888
Equipment		<u>42,462</u>	<u>42,342</u>
Total Assets	\$185,140	\$ 75,464	\$270,604
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 3,094		\$ 3,094
Due to subdistricts	<u>150,788</u>	<u>-0-</u>	<u>150,788</u>
Total Liabilities	\$153,882	\$ -0-	\$153,880
FUND EQUITY			
Investment in Fixed Assets		\$ 75,464	\$ 75,464
Fund Balance- Unreserved	<u>\$ 41,340</u>		<u>41,340</u>
Total Fund Equity	<u>\$ 41,340</u>	<u>\$ 75,464</u>	<u>\$116,808</u>
Total Liabilities and Fund Equity	\$195,140	\$ 75,464	\$270,604

The accompanying notes are an integral part of the financial statements.

**MOBILE FIRE PROTECTION DISTRICT #2
MOBILE, LOUISIANA**

**STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE
YEAR ENDED JUNE 30, 1998**

	General Fund
REVENUE	
Ad Valorem Taxes	\$281,003
State Revenue Sharing	78,082
Donations	3,025
Interest	(1,628)
Total Revenue	\$360,482
EXPENDITURES	
CURRENT:	
Distribution to Sub-Districts	\$290,891
Accounting	8,110
Insurance	1,398
Instructional materials	3,789
Repairs and maintenance	8,708
Office supplies	(2,568)
Total Expenditures	\$315,264
EXCESS OF REVENUES OVER EXPENDITURES	\$ 45,218
FUND BALANCE, Beginning of year	(38,548)
FUND BALANCE, End of year	\$ 6,670

The accompanying notes are an integral part of the financial statements.

**MOYELLE FIRE PROTECTION DISTRICT #2
MONROE, LOUISIANA**

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - GENERAL FUND - BUDGET AND ACTUAL
FROM MARCH JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable Unfavorable
REVENUE:			
Ad Valorem Taxes	\$218,532	\$241,083	\$ 2,551
State Revenue Sharing	18,041	18,042	1
Donations	-0-	2,625	2,625
Interest	<u>3,415</u>	<u>3,623</u>	<u>1</u>
Total Revenue	\$328,192	\$324,170	\$ 4,578
EXPENDITURES			
Current:			
Distribution to Sub-Districts	\$296,808	\$297,971	\$11,383
Accounting	6,110	6,110	-0-
Insurance	1,509	1,398	111
Instructional materials	2,500	3,149	(649)
Repairs and maintenance	3,500	3,184	(316)
Office supplies	<u>3,284</u>	<u>2,866</u>	<u>418</u>
Total Expenditures	\$322,192	\$321,978	1,112
EXCESS OF REVENUE OVER EXPENDITURES	-0-	\$ 2,796	\$ 2,796
FUND BALANCE, Beginning of year	<u>38,544</u>	<u>38,544</u>	<u>-0-</u>
FUND BALANCE, End of year	<u>38,544</u>	<u>\$ 41,340</u>	<u>\$ 2,796</u>

The accompanying notes are an integral part of the financial statements.

**AVOYELLES FIRE PROTECTION DISTRICT #2
BOSSIERE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Avoyelles Fire Protection District #2 conform to generally accepted accounting principles as applicable to governments. The following is a summary of significant policies:

A. FINANCIAL REPORTING ENTITY

The Fire Protection District #2 of the Parish of Avoyelles, State of Louisiana (the "District") is a political subdivision within the Parish of Avoyelles, State of Louisiana, comprising and embracing all of that territory within the boundaries of the Parish of Avoyelles, Louisiana and except that territory within the boundaries of Ward One of the Parish as those boundaries are presently constituted. The District was created by resolution of the Avoyelles Parish Police Jury on July 18, 1980 for the purpose of collecting and disbursing the ad valorem taxes raised and to monitor the expenditures of each subdistrict, and to engage in any lawful activity as provided under Article 40 of the Revised Statutes of the State of Louisiana. The District is a political subdivision of the Avoyelles Parish Police Jury who maintains fiscal and budgetary control over the district. The basic operations of the district are financed by ad valorem taxes levied by the Police Jury and state revenue sharing received from the state through the Avoyelles Parish Sheriff's Office. The District is governed by a Board of Commissioners consisting of ten members.

B. FUND ACCOUNTING

The accounts of the Fire Protection District #2 are organized on 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, revenue and expenditures, or expenses, as appropriate. The various funds are grouped in the financial statements of this report, into generic fund types and account groups. The fund type used by the District is the governmental fund type. The account group used by the District is the general fund assets account group.

APPOCKLEE FIRE PROTECTION DISTRICT #3
MARIETTA, LOUISIANA

NOTICE TO FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues, interest, and other receipts that are not allocated by law or contractual agreement to some fund are accounted for in this fund, and all general operating expenditures are paid through this fund.

General Fixed Assets - The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Accounts Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. At June 30, 1988 there were no donated fixed assets.

D. MEASUREMENT FOCUS/FOCUS OF ACCOUNTING

Measurement focus refers to which is being measured: basis of accounting of refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing the measurement made, regardless of the measurement focus applied. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets

MOBILE FIRE PROTECTION DISTRICT #2
MOBILE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

and current liabilities generally are included in the balance sheet. Operating statements of these funds present increases from revenues and other financing sources and decreases from expenditures and other financial uses in net current assets.

The modified accrual basis of accounting is followed by the governmental fund type used by the District. Under the modified accrual basis of accounting, revenues are recorded when they become both measurable and available. Available means collectible within the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Revenues from local sources consist primarily of property taxes and state revenue sharing. Property tax revenues and revenue sharing are recognized under the susceptible to accrual concept in accordance with Governmental Accounting Standard Board pronouncements. Interest earnings are recorded as earned since they are measurable and available. Miscellaneous revenues are recorded as revenue when received because they are generally not measurable until actually received.

E. BUDGETS

The Louisiana Local Government Budget Act requires that a budget be adopted for the general fund and any special revenue fund. The Treasurer prepares an annual budget which is presented for adoption by the Board of Directors.

F. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns 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, results of operations, or changes in 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.

**WHEELERS FIRE PROTECTION DISTRICT #2
WHEELER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998**

NOTE 2: CASH

At June 30, 1998 the Fire District's cash per the Bank totaled \$195,140. This cash is held in an interest-bearing checking account. Under state law, this cash on deposit must be secured by Federal Deposit Insurance or by the pledge of securities owned by the Bank. As June 30, 1998 there was sufficient Federal Deposit Insurance and pledged securities as follows:

<u>Security and Collateral Pledges</u>		
FICO Insurance	\$100,000	
Market Value of Pledged Collateral	118,832	
Total		\$218,832
Total Cash at June 30, 1998		195,140
Excess of Security and Collateral Over Deposits		\$ 23,692

NOTE 3: GENERAL FIXED ASSETS

There were no changes in general fixed assets during the year.

	BALANCE BEGINNING OF YEAR	ADDITIONS	BALANCE END OF YEAR
Buildings	326,000	\$ -0-	326,000
Equipment	529,812	\$ -0-	529,812
Total	855,812	\$ -0-	855,812

NOTE 4: PROPERTY TAX

Property taxes are levied on all real estate and all tangible personal property used in businesses within the boundaries of Fire Protection District #2. Property taxes are levied in October of each year, and are due and payable by December 31 of that same year. Taxes not paid by December 31 become delinquent and is subject to penalty and interest. Taxes not paid by May of the following year are sold at Sheriff sale for payment of the taxes.

**ANYELLE FIRE PROTECTION DISTRICT #2
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988**

NOTE 5: YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the District's operations as early as 1995.

The District has no computer systems, but they have not completed an inventory of other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the District's operations. It is unknown as of June 30, 1988, what effects, if any, failing to remediate any such systems will have upon the District's operations.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District is or will be year 2000 ready, that the District's remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be year 2000 ready.

NOTE 6: BOARD OF DIRECTORS AND PER DIEM PAYMENTS

The Anyelle Fire Protection District #2 is governed by a Board of Directors composed of ten members, who serve without pay, with the exception of the board member who also serves as secretary. Board members and compensation are as follows:

NAME	COMPENSATION
Robert Lemoine - President	-0-
Joseph Franks - Vice-President	-0-
James H. Rowland - Secretary-Treasurer	1,200
Cliff Hamilton	-0-
Aaron Lemoine	-0-
Ernest Tom Madrin	-0-
Donald Milligan	-0-
Richard Maradea	-0-
Gerald Riche'	-0-
Redford Thompson, Jr.	-0-

OTHER REPORTS



Juanita DeVillier Brouillette

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT
CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

December 22, 1998

Board of Commissioners
Acryollon Fire Protection District #2
Monroe, Louisiana

I have audited the general purpose financial statements of the Acryollon Fire Protection District #2, Monroe, Louisiana, a component unit of the Acryollon Parish Police Jury, for the year ended June 30, 1998, and have issued my report thereon dated December 22, 1998.

I conducted the 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing the audit of the general purpose financial statements of the Acryollon Fire Protection District #2, Monroe, Louisiana for the year ended June 30, 1998, I considered its internal control structure in order to determine the auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Acryollon Fire Protection District #2, Monroe, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling 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 executed 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, projection 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash Receipts/Revenue Cash Disbursements/Expenditures
Property and Equipment

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all 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 reportable 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 general purpose 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended solely for the use of management and the Board of Commissioners. This restriction is not intended to limit the distribution of this report, which, upon acceptance of the Avoyelles Fire Protection District #2, Natchitoches, Louisiana, is a matter of public record.



JENNITA D. BOUILLETTE
CERTIFIED PUBLIC ACCOUNTANT



Juanita DeVillier Brouillette

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN EXAMIN-
ATION OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

December 22, 1998

Board of Commissioners
Academy Fire Protection District #2
Monroe, Louisiana

I have examined the general purpose financial statements of the Academy Fire Protection District #2, Monroe, Louisiana, a component unit of the Academy Parish Police Jury, as of and for the year ended June 30, 1998 and have issued my report thereon dated December 22, 1998.

I conducted the 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 I 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 Academy Fire Protection District #2, Monroe, Louisiana is the responsibility of the Fire Protection District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Fire Protection District's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that the objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of the tests indicate that, with respect to the items tested, Academy Fire Protection District #2, Monroe, Louisiana complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested,

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Board of Commissioners
December 23, 1988
Page 2

nothing came to my attention that caused me to believe that the
Recycled Fire Protection District #2, Bossard, Louisiana had not
complied, in all material respects, with those provisions.

This report is intended for the information of management. This
restriction is not intended to limit the distribution of this
report, which is a matter of public record.



JENNITA D. BRULLETTE
-CERTIFIED PUBLIC ACCOUNTANT



Juanita DeVillier Brouillette

Certified Public Accountant

December 22, 1998

Board of Commissioners
Arcyelles Fire Protection District #2
Blowers, Louisiana 71158

In planning and performing the audit of the general purpose financial statements of the Arcyelles Fire Protection District #2, a component unit of the Arcyelles Parish Police Jury, for the year ended June 30, 1998, I considered the organization's internal control structure to determine the auditing procedures for the purpose of expressing an opinion of the financial statements and not to provide assurance on the internal control structure.

However, during the audit I became aware of certain matters that are opportunities for strengthening internal controls, operating efficiency, and so compliance with laws and regulations. This letter summarizes my comments and suggestions regarding these matters.

I previously reported on the organization's internal control structure in my report dated December 22, 1998. This letter does not affect my report dated December 22, 1998, on the general purpose financial statements of the Arcyelles Fire Protection District #2.

Year 2000 Issue

Findings: The year 2000 issue is the result of shortcomings in electronic equipment that may adversely affect the District's operations as early as 1999.

Recommendation: I recommend that the District prepare a complete inventory of its operating equipment, identify any electronic equipment necessary to conducting the District's operations and develop a remediation plan for any such equipment.

I will review the status of these comments during my next audit engagement. I have already discussed these comments and suggestions with officers of the organization, and I will be pleased to discuss them in further detail at your convenience, to get your any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

JUANITA D. BROUILLETTE
CERTIFIED PUBLIC ACCOUNTANT

MOBILEVILLE STATE PROTECTION DISTRICT #3
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR ENDED JUNE 30, 1997

Independent Public Accounting Firm:
Paula Deviller Breuillekin, CPA
Post Office Box 153
Burdick, Louisiana 71222

Audit period: July 1, 1996 through June 30, 1997

Prior Audit Finding - Management letter item -
compliance with laws and regulations

Missing the Budget: Louisiana Revised Statute LR-68 18:1310 states that when revenue fails to meet, or expenditures exceed, estimated budgeted amounts within a limit of five percent or more, the budget shall be amended to reflect the change. For the fiscal year ended June 30, 1997, certain items within the general fund met this criteria. Management should consider presenting budget comparisons with the monthly financial reports to monitor revenues and expenditures to ensure compliance with budgetary provisions.

Management Corrective Action Plan: Management will monitor the budget more closely to ensure that the expenditures do not exceed budget by more than 5%. If so, the budget will be amended.

CURRENT STATUS OF RECOMMENDATION: Management letter comment has been received.

ANYTLENE FIRE PROTECTION DISTRICT #1
MANAGEMENT'S CORRECTIVE ACTION PLAN
FISCAL YEAR ENDED JUNE 30, 1988

The Anytlene Fire Protection District #1 respectfully submits the following corrective action plan for the fiscal year ended June 30, 1988.

Independent Public Accounting Firm:
Jasmin Bevilacqua Bevilacqua, CPA
Post Office Box 15
Mankato, Louisiana 71220

Audit period: July 1, 1987 through June 30, 1988

FINDING #10: Management letter comment - YEAR END 1988

Condition: The year 2000 issue is the result of shortcomings in electronic equipment that may adversely affect the District's operations as early as 1999.

Recommendation: I recommend that the District prepare a complete inventory of its operating equipment, identify any electronic equipment necessary in conducting the District's operations and develop a remediation plan for any such equipment.

Management's Response: We agree with the recommendation and plan to complete this process by the end of the current year.