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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANTS' CERTIFICATION REPORT

To the Members of the Board of the
Jean Lafitte Scenic Byway District and the
Rosal French Destination Scenic Byway District

We have compiled the general-purpose financial statements of the Jean Lafitte Scenic Byway District and the Rosal French Destination Scenic Byway District as of June 30, 2008 and for the year then ended.

A compilation is limited to presenting in the form of general-purpose financial statements information that is the representation of the Jean Lafitte Scenic Byway District's and the Rosal French Destination Scenic Byway District's management.

We have not audited or reviewed the accompanying general-purpose financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Baton Rouge, Louisiana
November 17, 2008

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GENERAL-PURPOSE FINANCIAL STATEMENTS

JEAN LAFITTE SCENIC BYWAY DISTRICT
REAL FRENCH DESTINATION SCENIC BYWAY DISTRICT
Balance Sheets - Governmental Type
June 30, 1998

	<u>GOVERNMENTAL FUNDS</u>		Total (Miscellaneous only)
	<u>GENERAL FUNDS</u>		
	<u>Jean Lafitte</u>	<u>Real French</u>	
ASSETS			
Cash	\$ 10,000	\$ -	\$ 10,000
Due from other governmental unit	27,585	11,875	39,460
Due from Real French Destination District	11,828	-	11,828
TOTAL ASSETS	<u>\$ 50,413</u>	<u>\$ 11,875</u>	<u>\$ 62,288</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 30,885	\$ 14,041	\$ 44,926
Due to Jean Lafitte District	-	11,828	11,828
Total liabilities	<u>30,885</u>	<u>25,869</u>	<u>56,754</u>
FUND EQUITY			
Fund balance (deficit)	17,528	(14,193)	3,335
Total fund equity	<u>17,528</u>	<u>(14,193)</u>	<u>3,335</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 50,413</u>	<u>\$ 11,875</u>	<u>\$ 62,288</u>

The accompanying notes are an integral part of this statement.

**JEAN LAFITTE SCENIC BYWAY DISTRICT
REAL FRENCH DESTINATION SCENIC BYWAY DISTRICT
GENERAL FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 2008

	<u>GOVERNMENTAL FUND</u>		Total (Monocolumn only)
	<u>GENERAL FUND</u>		
	<u>Jean Lafitte</u>	<u>Real French</u>	
REVENUES			
State Funds:			
Department of Transportation and Development	\$ 118,044	\$ 78,000	\$ 196,044
Interest	782	689	1,471
Total revenues	<u>118,826</u>	<u>78,689</u>	<u>197,515</u>
EXPENDITURES			
Current -			
Culture and recreation			
Corridor management plan	34,833	11,911	46,744
Promotions	88,892	68,955	157,847
Brochures	13,372	13,462	26,834
Total expenditures	<u>137,097</u>	<u>94,328</u>	<u>231,425</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ (18,271)	\$ (14,797)	\$ (34,799)
FUND BALANCE, BEGINNING OF YEAR	<u>37,498</u>	<u>-</u>	<u>37,498</u>
FUND BALANCE, (DEFICIT) END OF YEAR	\$ (17,829)	\$ (14,797)	\$ (32,626)

The accompanying notes are an integral part of this statement.

JEAN LAFITTE SCENIC BYWAY DISTRICT
REAL FRENCH DESTINATION SCENIC STREET DISTRICT
Louisiana
BOARD OF FINANCIAL DISTRICTS

11) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Jean Lafitte Scenic Byway District was created by Louisiana Revised Statutes 48:1831 for the purpose of stimulating economic development and tourism in the parishes traversed by the Jean Lafitte Scenic Byway. This District encompasses the cities of Abbeville, Lafayette, and New Iberia. A board of commissioners consisting of twelve members governs the District. Eleven of the members are from the encompassing parish governments and the other member is the Secretary of the Department of Transportation and Development. All members serve a four-year term.

The Real French Destination Scenic Byway District was created by Louisiana Revised Statutes 48:1830 for the purpose of stimulating economic development and tourism in the parishes traversed by the Real French Destination Scenic Byway. This District begins with SR 93 at Bayou Poudre through the town of Grand Coteau, west through the town of Houma, south in the vicinity of Ocean Point Plantation, through the town of Quenton in St. Landry Parish, and continuing in Lafayette Parish south through the communities of Nations and Orens and the town of Scott, also in the vicinity of Acadian Village, and ending at the intersection of Johnston Street, which is designated as US 167. The District is governed by a board of eight members as follows: one member selected by each of three town councils; Grand Coteau, Houma, and Scott; one member selected by the St. Landry Parish Jury from the unincorporated area of the parish; one member selected from the residents of the City of Lafayette; and one member from the unincorporated area of Lafayette Parish chosen by the Lafayette Parish Council; and finally, the Secretary of the Department of Transportation and Development. All members serve a three year term.

A. FINANCIAL REPORTING ENTITY

The Jean Lafitte Scenic Byway District and the Real French Destination Scenic Byway District are considered separate financial reporting entities. The Districts have no component units.

**JACK LAFITTE SCENIC BYWAY DISTRICT
REAL FRENCH DESTINATION SCENIC DRIVE DISTRICT
Louisiana
Notes to Financial Statements (Continued)**

B. FUND ACCOUNTING

The accounts of both districts are organized on the basis of one fund, both of which are considered to be separate accounting entities. The operations of each District is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are accounted for in each District's fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements for each of the Districts is the general fund.

C. 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 Districts' records are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as set current assets. State grant reimbursement revenue is considered "nonrecurrent" when the underlying reimbursable expenditures are incurred. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. BUDGETS

Both of the districts adopted a legal budget for the year ended June 30, 1998.

E. 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 as an extension of formal budgetary integration in the funds.

JOHN LAFITTE PARISH SPECIFIC BYWAY DISTRICT
REAL FRENCH RESTORATION SPECIFIC BYWAY DISTRICT
Louisiana
Notes to Financial Statements CONTINUED

7. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements - overview 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.

12) CASH

Under state law, the Districts may deposit funds within a fiscal agent 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. The Districts may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The Districts had one demand deposit account bank balance of \$19,883.

This deposit is stated at cash, which approximation market. Under state law, this deposit (or resulting bank balances) must be secured by federal deposit insurance as 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. Deposit balance at June 30, 1998 of \$19,883 is secured in full by federal deposit insurance.

13) DUE FROM OTHER GOVERNMENTAL BODY

At June 30, 1998, the John Lafitte Parish Specific Byway District and the Real French Restoration Specific Byway District have an amount due from the State of Louisiana - Department of Transportation of \$27,488 and \$11,873, respectively.

14) MONIES OF COMMISSIONERS' COMPENSATION

No per diem or other compensation was paid to commissioners of the John Lafitte Parish Specific Byway District or the Real French Restoration Specific Byway District for the year ended June 30, 1998.

ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

2025 Louisiana CPA
License # 0000000000
2025 Mississippi CPA
License # 0000000000
2025 Texas CPA
License # 0000000000
2025 Florida CPA
License # 0000000000
2025 Alabama CPA
License # 0000000000
2025 Georgia CPA
License # 0000000000
2025 North Carolina CPA
License # 0000000000
2025 South Carolina CPA
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2025 Virginia CPA
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2025 Kentucky CPA
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2025 Tennessee CPA
License # 0000000000
2025 Arkansas CPA
License # 0000000000

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLICING WORKED-UPON PROCEDURES**

To the Board of Commissioners of the
Jean Lafitte Historic Swamp District and
Real French Destination Swamp District

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Jean Lafitte Swamp District, the Real French Destination Swamp District (the Districts) and the legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Districts' compliance with certain laws and regulations during the period ended June 30, 1998 included in the accompanying Louisiana Financial Statements. This worked-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$25,000, of public works exceeding \$100,000 and determine whether such purchases were made in accordance with LA-PS 38:2211-2251 (the public bid law).

The Districts advertised for proposals for assistance in establishing a curvilinear management plan. We examined documentation which indicated that these expenditures had been properly advertised and accepted in accordance with the provisions of LA-PS 38:2211-2251.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LA-PS 38:1201-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

**INDEPENDENT
ACCOUNTANTS' REPORT ON
APPLICING WORKED-UPON
PROCEDURES**

3. Obtain from management a listing of all employees paid during the period under examination.

Neither District paid any employees during the period under examination.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (I) were also included on the listing obtained from management in agreed-upon procedure (K) as immediate family members.

There was no list provided in agreed-upon procedure (K); therefore, this step is not applicable.

Budgeting

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

Neither District legally adopted a budget; therefore, no procedures were performed.

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

No budget was adopted; therefore, could not perform this procedure.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

No budget was adopted; therefore, could not perform this procedure.

Accounting and Reporting

8. Randomly select a disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) Determine if payments were properly coded to the correct fund and general ledger account.

All six were properly coded to the correct fund and general ledger account.

(c) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval of the Chairperson of the Board of Commissioners.

MEETINGS

9. Examine evidence that agendas for meetings recorded in the minute book were posted or advertised as required by LRS-98 431 through 4317 (the open meetings law).

The Districts are only required to post a notice of each meeting and the accompanying agenda on the door of the districts' office building. Although Management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

BANKS

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like instruments.

We examined copies of all bank deposit slips for the period under examination and noted that no deposits appeared to be proceeds of bank loans, bonds, or like instruments.

Advances and Payroll

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that are constitutive loans, advances, or gifts.

Neither District paid any payroll during the period under examination.

We were not engaged to, and did not, perform an examination. The objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Jean Lafitte Scenic Spray District, the East French Station Scenic Spray District, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and have responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Kofler, Champagne, Slawson & Rainey, LLC

Certified Public Accountants

Wrentham Bridge, Louisiana
November 17, 1999

10/12/10

LEGISLATIVE ATTESTATION QUESTIONNAIRE
(For All Statutory Engagements of Government)

Westco (Date Transmitted)

KCSB, LLC

(Auditor)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Sections 245.5(b) and 245.5(c) of the Executive Department Audit Code, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls necessary to ensure compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making the above representations.

These representations are based on the information available to us as of the date of completion of this report.

Public Bid Law

It is true that we have complied with the public bid law, LGA-PL 16B-0252, and, where applicable, the regulations of the Division of Administration, State Purchasing Office,

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, gift, or promise, that would constitute a violation of LGA-PL 02-1121.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive officer of the governmental entity, has been employed by the governmental entity since April 1, 1995, under circumstances that would constitute a violation of LGA-PL 02-1120.

Yes No

Outsourcing

We have complied with the state budgeting requirements of the Local Government Budget Act (LGA-PL 02-1581-04) in the budget engagements of LGA-PL 02-04.

Yes No

Accounting and Reporting

All non-except governmental accounts are audited by a public account and have been retained for at least three years, as required by 15A-05-441, 442, 443, and 443B.

Yes No

We have filed our annual financial statements in accordance with LSA-05 24:214, 24-400, under 5800, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-05 24-543.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS-42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 60 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 28 of the 1974 Louisiana Constitution, and LSA-05 28:1470.80-1470.81.

Yes No

Advances and Disburse

It is true we have not disbursed wages or salaries to employees or paid interest in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-05 14:136, and RS 49:729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions to the foregoing organizations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received by us from the head of the public sector commission and the treasurer of this state. We acknowledge our responsibility to disclose to you any United noncompliance which may occur subsequent to the foregoing of your report.

<i>Ray Broussard</i>	received	8/25/98	date
<i>James Carney</i>	received	11-24-98	date
<i>Michael Blum</i>	received	10-19-98	date