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GRAVITY DRAINAGE DISTRICT NO. 4
OF THE
PARISH OF ST. MARY
STATE OF LOUISIANA

REPORT ON EXAMINATION OF
FINANCIAL STATEMENTS

FOR THE YEARS ENDED
SEPTEMBER 30, 1997 AND 1996

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

M.L.E. 0-4 1998

Reference Date _____

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SOUTH OF LOUISIANA
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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Gravity Drainage District No. 6
Parish of St. Mary
Assita, Louisiana

We have audited the accompanying general purpose financial statements of Gravity Drainage District No. 6, a component unit of the Parish of St. Mary, State of Louisiana, as of and for the years ended September 30, 1997 and 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of Gravity Drainage District No. 6's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Gravity Drainage District No. 6, a component unit of the Parish of St. Mary, State of Louisiana, as of September 30, 1997 and 1998, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated January 9, 1998 on our consideration of Gravity Drainage District No. 6's internal control structure and a report dated January 9, 1998 on its compliance with laws and regulations.

LeBlanc and Carpenter
January 9, 1998
Memphis City, Louisiana

GRAVITY DRAINAGE DISTRICT NO. 4 OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

Combined Balance Sheet - All Fund Types and Account Groups

September 30, 1997

	Governmental	Account	Totals	
	Fund	Group	(Memorandum Only)	
	Operation & Maintenance	General Fixed Assets	1997	1996
ASSETS				
Cash	\$ 49,632	\$ --	\$ 49,632	\$ 16,887
Investments, at cost	181,091	--	181,091	346,344
Receivables				
Ad valorem taxes	84,771	--	84,771	79,361
Water Deposits	310	--	310	310
Drainage property, equipment & improvements	--	867,918	867,918	762,311
TOTAL ASSETS	\$285,674	\$867,918	\$1,153,588	\$1,122,313
LIABILITIES				
Accounts payable	\$ 18,403	\$ --	\$ 18,403	\$ 879
TOTAL LIABILITIES	18,403	--	18,403	879
FUND BALANCE				
Fund balance	267,271	--	267,271	388,943
Investment in fixed assets	--	867,918	867,918	762,311
TOTAL FUND BALANCE	267,271	867,918	1,135,189	1,151,254
TOTAL LIABILITIES AND FUND BALANCE	\$285,674	\$867,918	\$1,153,588	\$1,122,313

See accompanying notes to the financial statements.

GRAVITY DRAINAGE DISTRICT NO. 6 OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

Operation and Maintenance Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual

For the year ending September 30, 1997
with comparative actual amounts for
the year ended September 30, 1996

	9-30-97		Favorable (Unfavorable)	9-30-96 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 36,388	\$186,788	\$ 150,400	\$115,478
Interest income	4,258	33,261	29,003	8,418
TOTAL REVENUES	<u>40,646</u>	<u>220,049</u>	<u>179,403</u>	<u>123,896</u>
EXPENDITURES				
Accounting and secretary	4,100	3,245	855	3,280
Advertising	500	259	241	171
Audit fees	3,400	3,400	--	3,400
Drainage system study	--	14,243	(14,243)	--
Emergency operations	1,800	9,362	(8,562)	--
Engineering	2,500	1,437	1,063	1,638
Fuel	15,800	14,384	1,416	10,580
Insurance	9,500	8,433	1,067	8,488
Legal	--	--	--	--
Office expense	100	172	72	150
Per diem allowance	9,900	8,899	(1,001)	4,390
Pump operation construction	18,000	18,500	(500)	18,000
Repairs and maintenance drainage equipment	12,000	6,701	5,299	5,038
Drainage system	28,000	14,342	13,658	3,894
Utilities drainage system improvements Construction costs	2,500	2,978	(478)	2,038
TOTAL EXPENDITURES	<u>248,828</u>	<u>209,711</u>	<u>39,117</u>	<u>89,133</u>
Excess (deficiency) of revenues over expenditures	(167,558)	(91,672)	75,878	35,933
Appropriation of Fund Balance-Cash Reserves	<u>167,558</u>	<u> </u>	<u> </u>	<u> </u>
Fund balance at beginning of year	<u>338,943</u>	<u>338,943</u>	<u> </u>	<u>102,388</u>
Fund balance at end of year	\$ 171,385	\$147,271	\$ 24,114	\$188,843

See accompanying notes to financial statements.

GRAVITY DRAINAGE DISTRICT NO. 6
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

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GRAVITY DRAINAGE DISTRICT NO. 6 OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

Notes to Financial Statements

September 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Gravity Drainage District No. 6 was created and established pursuant to the provisions of an ordinance adopted by the St. Mary Parish Police Jury, in compliance with the provisions of Louisiana Revised Statutes. The District is managed by five Board of Commissioners as appointed by the St. Mary Parish Council. The District has full power and authority to drain lands in the district by construction, maintenance and operation of gravity and/or forced drainage facilities, including drains, drainage canals, ditches, pumps and pumping plants, dikes, levees and other related works.

The general purpose financial statements of Gravity Drainage District No. 6 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices.

Reporting Entity

GASB Statement No. 14, Governmental Reporting Entity, establishes criteria for determining which organizations should be included in a governmental financial reporting entity. The focal point for defining the financial reporting entity is the primary government. The Gravity Drainage District No. 6 is a component unit of the St. Mary Parish Council (primary government) and, as such, these financial reports may be included in the CAFR of the council for the year ended December 31, 1997. The Gravity Drainage District No. 6 has followed GASB-14 guidance to determine that there are no financial statements of other organizations that should be combined with their statements to form a financial reporting entity.

Fund Accounting

The District reports its financial position and results of operations by using funds and accounts groups. Each fund is a separate accounting entity with self-balancing accounts that include assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. An account group is a self-balancing set of accounts used for financial reporting purposes to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Fund Accounting (Continued)

The funds are grouped by fund type and classified into three broad fund categories: governmental, proprietary and fiduciary. There are two account groups. The funds and accounts groups presented in these financial statements are described below.

GOVERNMENTAL FUNDS are accounted for on a current financial resources measurement focus. The balance sheets generally contain only current assets and current liabilities. The reported fund balance (net current assets) is a measure of "available spendable resources." Governmental funds' operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) of net current assets during a period.

The **OPERATION AND MAINTENANCE FUND** is the general operating and administrative fund of the District. It accounts for all financial resources except those required to be accounted for in another fund or account group.

The **GENERAL FIXED ASSETS ACCOUNT GROUP** is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

Basis of Accounting

The modified accrual basis of accounting is used by all governmental funds types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (that is, when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers ad valorem taxes as available based on a one-year availability period after year-end.

Expenditures are recorded when the related fund liability is incurred.

Budgets and Budgetary Accounting

The Jewett Drainage District No. 6 follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Formal budgetary integration is employed as a management control device during the year for the operations and

Budgets and Budgetary Accounting (Continued)

Maintenance fund. The budget is prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP), which for the operations and maintenance fund is the modified accrual basis of accounting.

- b. The Operations and Maintenance Fund Statement of Income, Expenses, and Changes in Fund Balances - Budget and Actual present comparisons of legally adopted budgets with actual data on a budgetary basis.
- c. The District approves and adopts total budget revenue and expenditures only. The District transfers budget amounts between expenditure classifications within the Operations and Maintenance Fund. Therefore, the level of budgetary responsibility is by total expenditures; however, for report purposes, this level has been expanded to classifications of expenditures. Unused appropriations lapse at the end of the year.

Cash and Investments

Cash includes amounts in demand deposit checking and money market checking accounts.

Investments are certificates of deposit. State statutes authorize the District to invest in direct obligations of the U.S. Treasury, obligations of any agency of the United States of America, provided the payment of principal and interest of such obligations is fully guaranteed by the United States; obligations of U.S. government instrumentalities which are federally sponsored; direct security repurchase agreements of obligations of the U.S. Treasury or U.S. government instrumentalities; time certificates of deposit or savings accounts; and mutual or trust fund institutions which have underlying investments consisting solely of and limited to securities of the United States government or its agencies.

Investments are stated at cost or amortized cost when applicable.

Fixed Assets

All items of property, plant and equipment are recorded in the general fixed assets group of accounts. Such assets are maintained on the basis of original cost or estimated cost (cash paid plus trade-in allowance, if applicable). No depreciation has been provided on general fixed assets.

Bad Debts

Uncollectible amounts due for ad valorem taxes are recognized as bad debts in the year they are deemed uncollectible. The failure to utilize the allowance method to account for bad debts is not material to the financial statements. Uncollectible ad valorem taxes are settled against current year tax revenues.

Total Column on Combined Balance Sheet

The total column on the Combined Balance Sheet is captioned Memorandum Only to indicate it is presented only to facilitate financial analysis. Data in this column does 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.

NOTE B - RECEIVABLES

ad valorem taxes receivable consisted of \$94,771 and \$78,281 remaining to be collected from the taxpayers as of September 30, 1997 and September 30, 1996, respectively.

NOTE C - CASH AND INVESTMENTS

The Gravelly Drainage District No. 6 may invest in time deposits or certificates of deposits of state banks or savings and loan associations or savings banks organized under Louisiana law and national banks having principal offices in Louisiana. At present all of the District's cash and investments are in demand deposits and certificates of deposit. State law requires that deposits be fully collateralized at all times. Acceptable collateralization includes the \$100,000 FDIC/FSLIC insurance and the market value of securities purchased and pledged. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the District or with an unaffiliated bank or trust company for the account of the District.

The District's cash and investments are categorized to give an indication of the level of risk assumed by the District at September 30, 1997:

- Category 1 - Insured or collateralized with securities held by the District or by its agent in the District's name.
- Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- Category 3 - Uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District's name)

NOTE C - CASH AND INVESTMENTS (Continued)

Cash and investments stated at cost consist of the following:

Cash - Checking	\$ 46,813
Money market checking	2,790
Certificates of deposit	<u>151,831</u>
Total cash and investments	\$200,693

Cash and investments categorized by level of risk are:

Amounts insured by the FDIC or collateralized with securities held by the District in its name	\$197,803
Amounts collateralized with securities held by the pledging financial institution's trust department in the District's name	--
Insured and uncollateralized	<u>2,790</u>
Total cash and investments	\$200,693

NOTE D - BOARD OF COMMISSIONERS AND PER DIEM ALLOWANCES

As of September 30, 1997 or during the period then ended, the following individuals served on the Board of Commissioners and received per diem allowances as scheduled.

Name	Months of Service	Per Diem Received
Joseph D. Venable	12	\$1,380
Ronald Deshotel	12	\$1,380
Elmer Singleton, Jr.	12	\$1,368
Leroy Breaux	12	\$1,380
Edward Thomas	12	\$1,368
		\$6,695

Monthly per diem is \$66.00 for each board member. There were nine special or emergency meetings held during the year, primarily regarding danger from flooding due to high water, maintenance projects and equipment acquisitions.

NOTE E - EMERGENCY OPERATIONS

During the spring of 1997, the District was challenged with flooding problems as a result of high water levels in the Atchafalaya River and widely rains. The District incurred \$9,362 in emergency operation costs such as pump rentals, dirt, sand, sand bagging

NOTE E - EMERGENCY OPERATIONS (Continued)

materials and other miscellaneous costs in order to combat the flooding situation. At the same time, the District purchased three new pumps and engines during this emergency status to address the imminent flooding problem. The cost of these pumps, engines and other pump station costs are included in construction cost for drainage system improvements.

NOTE F - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 2-10-96	ADDITIONS	DELETIONS	Balance 2-29-97
Drainage property, equipment and improvements	\$182,311	\$105,600	\$-----	\$287,911
Total General Fixed Assets	\$182,311	\$105,600	--	\$287,911
	*****	*****	*****	*****

A summary of sources of investment in general fixed assets follows:

	Balance 2-10-96	ADDITIONS	DELETIONS	Balance 2-10-97
Operation & Maintenance Fund	\$477,529	\$185,610	\$ --	\$663,139
Donations-General Public	194,068	--	--	194,068
Donations-St. Mary Parish Council	22,716	-----	--	22,716
Total Investment in General Fixed Assets	\$762,311	\$185,600	\$ --	\$947,911
	*****	*****	*****	*****

All drainage system property, equipment and improvements are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

The St. Mary Parish Police Jury has made several grants to the Gravity Drainage District No. 8 for construction, improvement and maintenance of the drainage system. These appropriations were not specifically designated to fixed asset projects but the majority of the funds were used for these fixed asset projects. Grants received from the Police Jury totaled \$228,000 at September 30, 1997 and at September 30, 1998. Also the Police Jury donated drainage equipment with an estimated value of \$64,716. In 1998, St. Mary Parish Council donated land valued at \$28,000 to the District to be utilized for construction of storage building for various pumps and equipment.

NOTE F - CHANGES IN GENERAL FIXED ASSETS (Continued)

Other donated assets include a complete drainage system consisting of canals, levees, pumping station pumps, highway crossing, bulk-heading, outfall canals and engineering fees totaling \$126,817 to the organization who turned them over to Gravity Drainage District No. 6 to be operated and maintained. Also, other drainage equipment totaling \$28,231 was purchased by individuals or businesses of the community and donated to Gravity Drainage District No. 6. During 1992, two used 48" pumps and engines with a cost of \$25,008 were donated to the District by a local business.

GRAVITY DRAINAGE DISTRICT NO. 6
OF THE
PARISH OF ST. MARY
STATE OF LOUISIANA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT ACCOUNTING STANDARDS

PERIODS ENDED SEPTEMBER 30, 1995 AND 1996

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Gravity Drainage District No. 4
Parish of St. Mary
Amelia, Louisiana

We have audited the general purpose financial statements of the Gravity Drainage District No. 4, a component unit of the Parish of St. Mary, State of Louisiana, for the years ended September 30, 1997 and 1998, and have issued our report thereon dated January 8, 1999.

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

The management of Gravity Drainage District No. 4 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 general purpose 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.

In planning and performing our audit of the general purpose financial statements of Gravity Drainage District No. 4 for the years ended September 30, 1997 and 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Our examination disclosed that there is very little segregation of duties within the District's accounting function, particularly in the areas of cash receipts, bank reconciliations, cash disbursements, general ledger and journal entries. This weakness is due to the fact that the District employs only one person in the bookkeeping function. Due to the lack of segregation of duties, possible errors or irregularities could occur in the accounting records and not be detected. Understandably, due to the limited number of accounting personnel, the most ideal system of internal control or the most desirable accounting system may not be practicable. Also, the cost of additional employees might exceed any benefits gained. The management of the District is well aware of the loss of internal control that results with their limited staff and are constantly on watch for any problems that would arise.

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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe more of the reportable conditions described above is a material weakness.

Our examination also disclosed other areas where we believe management might improve the District's internal controls or operating procedures. These items are not considered material weaknesses in internal control; however, we believe management should consider these items. These items are disclosed in the

comments to management section of our report. These conditions were considered in determining the nature, timing and extent of the audit tests to be applied in our examination of the 1997 and 1998 financial statements dated January 9, 1999.

This report is intended solely for the use of management and the St. Mary Parish Council and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the St. Mary Parish Council is a matter of public record.

LeBlanc and Carpenter

January 9, 1999
Morgan City, Louisiana

GRAVITY DRAINAGE DISTRICT NO. 6
OF THE
PARISH OF ST. MARY
STATE OF LOUISIANA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

PERIODS ENDED SEPTEMBER 30, 1997 AND 1998

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Gravity Drainage District No. 6
Parish of St. Mary
Amelia, Louisiana

We have audited the general purpose financial statements of the Gravity Drainage District No. 6, a component unit of the Parish of St. Mary, State of Louisiana as of and for the years ended September 30, 1997 and 1996, and have issued our report thereon dated January 9, 1998.

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

Compliance with laws, regulations, contracts, and grants applicable to Gravity Drainage District No. 6 is the responsibility of Gravity Drainage District No. 6's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Gravity Drainage District No. 6's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

PRIOR AUDIT FINDINGS

Note.

We noted certain immaterial instances of noncompliance that we have reported to the management of Gravity Drainage District No. 4 in a separate letter dated January 3, 1960.

This report is intended solely for the use of management and the St. Mary Parish Council and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the St. Mary Parish Council is a matter of public record.

LeBlanc and Carpenter

January 9, 1960
Morgan City, Louisiana

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COMMENTS TO MANAGEMENT

To the Board of Directors
Gravity Drainage District No. 6
Parish of St. Mary
Amelia, Louisiana

During the performance of our audit of the Gravity Drainage District No. 6 for the year ending September 30, 1997, we noted certain immaterial instances of noncompliance with state laws that were clearly inconsequential to the audit results. However, we feel these instances of noncompliance should be communicated to the Board of Commissioners for future reference.

BUDGET AMENDMENT

In accordance with LSA-R.S. 19:1106, where the governing authority (Board of Commissioners) has received notice of a five percent variance or there has been a change in operations upon which the original adopted budget was developed, the governing authority must adopt a budget amendment. During 1997 the Board should have become aware that there was a greater than five percent variance in revenues and expenditures as originally budgeted and should have adopted a budget amendment to reflect these changes.

Management responds that the adopted budget is employed as a management planning and control device during the year and was aware that total revenues were greater than budgeted and total expenditures were less than budgeted. The present accounting and reporting procedures of the District do not facilitate the preparation of budget/actual comparisons on an interim basis, nor is personnel available to prepare such comparisons. The Board is aware and constantly monitors the requirement that expenditures shall not exceed the total of estimated funds available for the fiscal year.

These comments regarding immaterial instances of noncompliance have been made to management for future reference in planning and monitoring the activities of the Gravity Drainage District No. 6.

LeBlanc and Carpenter
January 9, 1998
Monroe City, Louisiana