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INDEPENDENT AUDITOR'S REPORT

The Honorable Willis Jedin
and the Board of Commissioners
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We have audited the general purpose financial statements of the Gravity Drainage District No. 3, a component unit of the Vermilion Parish Police Jury, as of December 31, 1998, and for the two years then ended 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 Gravity Drainage District No. 3 of Vermilion Parish as of December 31, 1998, and the results of operations for the two years then ended in conformity with generally accepted accounting principles.

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The Honorable Willie Griffin
and the Board of Commissioners
Gravity Drainage District No. 2

In accordance with GOVERNMENT AUDITING STANDARDS, we have also issued our report dated April 22, 1988 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 Gravity Drainage District No. 2 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 financial statements of the Gravity Drainage District No. 2. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects in relation to the general purpose financial statements taken as a whole.

Bruce A. Pecher, Lewis & Clark L.L.P.

Crowley, Louisiana
April 22, 1988

QUALITY DRAINAGE DISTRICT NO. 2 OF TERRILLON PARISH

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

ASSETS	GOVERNMENTAL	ACCOUNT	Total (Non-restricted)
	Fund Types	Groups	
	General Fund	General Fund Assets	Only
Cash and cash equivalents	\$ 50,494	\$ -	\$ 50,494
Certificates of deposit	579,243	-	579,243
RECEIVABLES:			
AD VALOREM TAXES	342,545	-	342,545
State Revenue Sharing	21,313	-	21,313
Other	759	-	759
Equipment	-	229,808	229,808
Total assets	\$ 1,014,352	\$ 229,808	\$ 1,244,160
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 1,828	\$ -	\$ 1,828
Balances from ad valorem	3,224	-	3,224
Total liabilities	\$ 5,052	\$ -	\$ 5,052
Fund equity:			
Investments in general Fund Assets	\$ -	\$ 229,808	\$ 229,808
Fund Balances:			
Unreserved - undesignated	\$ 1,009,100	\$ -	\$ 1,009,100
Total liabilities and fund equity	\$ 1,014,152	\$ 229,808	\$ 1,243,960

See Notes to Financial Statements.

GRAVITY WASTEWEATER DISTRICT NO. 1 OF VERMILION PARISH

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1998

	<u>General Fund</u>
Revenues:	
Taxes:	
ad valorem	\$285,878
Intergovernmental:	
State revenue sharing	22,814
Interest earnings	20,768
Other	-
Total revenues	<u>\$329,460</u>
Expenditures:	
Current:	
Public works - drainage:	
Salaries and related benefits	\$ 89,214
Compensation paid to board of commissioners	1,400
Office	1,110
Legal and accounting	800
POST	4,780
Insurance	24,260
Materials and supplies	27,880
Repairs and maintenance	2,471
Drainage maintenance	1,100
Miscellaneous items	5
Fees and	5,594
Other	8,100
Capital outlay	57,320
Total expenditures	<u>212,229</u>
Excess of revenues over expenditures	\$ 112,231
Other financing sources:	
proceeds from sale of fixed assets	-
Excess of revenues and other financing sources over expenditures	\$ 112,231
Fund balances, beginning	<u>181,814</u>
Fund balances, ending	<u>\$294,045</u>

See Notes to Financial Statements.

GRAVITY BRIMBON DISTRICT NO. 3 OF VERMILION PARISH

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

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$178,881
Intergovernmental:	
State revenue sharing	28,374
Interest earnings	12,171
Other	250
Total revenues	<u>\$229,676</u>
Expenditures:	
Current:	
Public works - drainage:	
Salaries and related benefits	\$ 80,423
Compensation paid to board of commissioners	3,888
Office	818
Legal and accounting	1,204
Rent	4,768
Insurance	27,208
Materials and supplies	13,748
Repairs and maintenance	14,812
Garage maintenance	1,628
Unallocated taxes	748
Pensions	3,368
Other	<u>1,216</u>
Total expenditures	<u>188,258</u>
Excess of revenues over expenditures	\$ 41,418
Other financing sources:	
Proceeds from sale of fixed assets	<u>28,320</u>
Excess of revenues and other financing sources over expenditures	\$ 69,738
Fund balances, beginning	<u>121,288</u>
Fund balances, ending	<u>\$191,026</u>

SEE NOTES TO FINANCIAL STATEMENTS.

GRAVITY DRAINAGE DISTRICT NO. 1 OF VERMILION PARISH
VERMILION PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The Gravity Drainage District No. 1 of Vermilion Parish was created under the authority of Louisiana Revised Statutes 30:1761-1982. The Drainage District is situated in Southeast Vermilion Parish and was created on August 2, 1982, for the purpose of opening and maintaining all natural drains in the district, whose drainage is accomplished using the natural forces of gravity. This may be accomplished by cutting and opening new drains, ditches, and canals. As provided by Louisiana Revised Statute 30:1768, the Gravity Drainage District is governed by five commissioners. These five commissioners are collectively referred to as the board of commissioners and are appointed by the Vermilion Parish Police Jury.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All GASB provisions are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

GASB Codification Section 2300 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the Police Jury is determined on the basis of the following criteria:

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

Because the Police Jury appoints the governing board and can influence the scope of public service, the drainage district was determined to be a component unit of the Vermilion Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying general purpose financial statements present information only on the funds maintained by the Drainage District and do not present information on the parish police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the governmental reporting entity.

NOTES TO FINANCIAL STATEMENTS

Fund accounting:

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

General fixed assets and long-term debt:

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

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

Basis of accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting 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 valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. All valorem taxes are assessed on a calendar year basis, become due on November 15 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.

Interest income represents amounts earned on checking accounts and certificates of deposit invested with financial institutions. Interest earned on checking accounts is recorded when received. Interest on certificates of deposit is recorded when the certificates mature and the interest is available.

NOTES TO FINANCIAL STATEMENTS

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.

Budget practices:

Louisiana law exempts all special districts created before December 31, 1994, from the requirements of the Local Government Budget Act. The Sewing Drainage District No. 1 of Iberville Parish was created August 4, 1942, 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.

Cash and investments:

Under state law, the Drainage District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Vacation, sick leave, and pension plan:

Full-time employees of the District with more than one year of service are allowed two weeks of vacation leave each year; full-time employees with one year's service or less are allowed one week of vacation leave each year. Sick leave is granted on an individual basis as the need arises. The Drainage District has no pension plan. Vacation and sick leave may not be accumulated and carried into future years. At December 31, 1998, there are no accumulated vacation benefits that require accrual or disclosure to conform with generally accepted accounting principles.

Total column on financial statements:

The total column on the financial statements is captioned "Memorandum Only" to indicate it is presented only to facilitate financial analysis. The data in this column does not present financial positions in conformity with generally accepted accounting principles. Neither is such data comparable to a municipality. Interfund eliminations have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS

Note 2. Levied Taxes

The following is a summary of levied ad valorem taxes:

	1998	1999
general corporate purposes:	<u>\$.11</u>	<u>\$.11</u>

Note 3. Changes in General Fixed Assets

The following is a summary of changes in general fixed assets for the two years ending December 31, 1999:

Balance, December 31, 1998	\$221,000
Additions - 1999 and 1998	51,688
Reductions - 1999 and 1998	<u>(121,021)</u>
Balance, December 31, 1999	<u>\$151,667</u>

Note 4. Cash and Investments

At December 31, 1999, the District has cash and investments totaling \$446,677 as follows:

interest-bearing demand deposits	\$ 50,488
Certificates of deposit	<u>396,189</u>
Total	<u>\$446,677</u>

Cash and certificates of deposit are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The District has deposit balances (collective bank balances) of \$435,451 as December 31, 1999. These deposits are fully secured from risk by \$157,348 of federal deposit insurance (FDIC Category 1) and \$278,103 of securities held by the custodial bank in the name of the fiscal agent bank (GSM Category 10).

Even though the pledged securities are considered uncollateralized (Category 10 under provisions of GSM Statement 3, Louisiana Revised Statute 27:1377 imposes a statutory requirement on the custodial bank to administer and sell pledged securities within 30 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTES TO FINANCIAL STATEMENTS

Note 2. Commitments and Contingencies

The Drainage District has entered into several intergovernmental service agreements with the Tremonton Utah Police Jury whereby the Police Jury provides equipment and labor to perform various jobs, and the Drainage District promises to return a similar value of service at a later date. As December 31, 1988, no amount can be reasonably estimated as to the possible liability of the District.

SUPPLEMENTAL INFORMATION

GRAVITY PARISH DISTRICT NO. 2 OF VERMILION PARISH
VERMILION PARISH POLICE JURY

SCHEDULE OF PER DIEM PAID TO BOARD OF COMMISSIONERS
YEARS ENDED DECEMBER 31, 1938 and 1937

	1938	1937
Willie Bodin	\$ 1,148	\$ 1,148
Ray Harrison	1,148	1,148
Henry LeBlanc	500	-
Sharon Mathews	1,200	1,200
Frankie Choate	500	1,200
Carroll Simon	<u>1,148</u>	<u>1,148</u>
	<u>\$ 6,684</u>	<u>\$ 6,844</u>

In accordance with Louisiana Revised Statute 18:1794, each member of the Board of Commissioners is allowed to receive per diem of \$50 per day each day of attendance at meetings of the Board, up to and including 26 days each year.

The schedule of per diem paid to members of the Board of Commissioners is presented in compliance with House Concurrent Resolution No. 84 of the 1938 Session of the Louisiana Legislature.

The Honorable Willie Rodin
and the Board of Commissioners
Grading Drainage District No. 2

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Crawley Drainage District No. 2's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Crawley Drainage District No. 2's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 98-1.

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 98-1, 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.

Braxton, Poché, Lewis & Broussard, L.L.P.

Crowley, Louisiana
April 22, 2008

GRIVITY BRASSAGE DISTRICT NO. 2 OF VERMILION PARISH
ARREVILLE, LOUISIANA

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

We have audited the financial statements of Grivity Brassage District No. 2 of Vermilion Parish, as of and for the two years ended December 31, 1998, and have issued our report thereon dated April 22, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 1998 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

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

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards

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

Section II Financial Statement Findings

II-1 Segregation of Duties

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

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

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

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

Questioned costs: \$-0-

Section III Federal Award Findings and Questioned Costs

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

SEWAGE DRAINAGE DISTRICT NO. 2 OF VERMILION PARISH

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Two Years Ended December 31, 1998

I. Internal Control and Compliance Material to the Financial Statements

1994 - General Administration

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

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

Current status: An inadequate segregation of duties still exists. The Board has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation. This finding is disclosed in the current schedule of findings and questioned costs on item 24-2.

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.

OSWEGO DRAINAGE DISTRICT NO. 2 OF VERMONT PARISH

MANAGEMENT'S CORRECTIVE ACTION PLAN
Two Years Ended December 31, 1988

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

90-1 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, 1988.

Section III. Management Letter

1988-1 Board Member Compensation

Condition: According to Internal Revenue Code § 513(b)(1)(A), "...officers... whether elected or appointed..." are included in the definition of employee. Therefore, any board member is considered an employee of the district for tax purposes and the compensation paid to them is subject to social security (if not a member of a retirement system), Medicare (if the board member were appointed or re-appointed after March 31, 1980), and federal and state income tax withholding in 1987 and 1988.

Cause: Compensation paid to board members is reported to them at year-end using Form 999. 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.

GRAVITY BRUSHING DISTRICT NO. 3 OF HERMILION PARISH

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

Section III. Management Letter (Continued)

1998-9 Board member compensation

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

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

Responsible party: Willis Rodin, President



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April 28, 1999

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We have audited the general purpose financial statements of Gravity Drainage District No. 3, a component unit of the Vermilion Parish Police Jury, as of and for the two years ended November 30, 1998, and have issued our report thereon dated April 28, 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.

As part of our examination, we have issued our report on the financial statements, dated April 23, 1999, and our report on internal control and compliance with laws, regulations, and contracts, dated April 23, 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 § 31.2140(c)-1, "...officers... whether elected or appointed..." are included in the definition of employee. Therefore, any board member is considered an employee of the District for tax purposes and the compensation paid to them is subject to social security (if not a member of a retirement system), Medicare (if the board member was appointed or re-appointed after March 31, 1983), 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 resulting 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-9 annually.

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Robert A. Jones, CPA
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David T. Swenson, CPA
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George S. Swenson, III, CPA
Thomas H. Swenson, CPA
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Robert L. Swenson, CPA 1998
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Gravity Damaging District No. 2
April 25, 1988
Page 2

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, POCHE, LEWIS & BROWN, L.L.P.
Certified Public Accountants

Broussard, Poche, Lewis & Brown L.L.P.