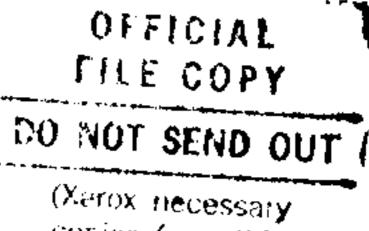


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BAYOU DES CANNES - NEZPIQUE GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

FINANCIAL REPORT

DECEMBER 31, 1998

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. Release Date $\frac{7-28-99}{7-28-99}$

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Exhibit

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BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

122 East 5th St. P.O. Drawer 307 Crowley, Louisiana 70527-0307 phone: (318) 783-0650 fax: (318) 783-7238

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Abbeville, LA (318) 898-1497

New Iberia, LA (318) 364-4554

Church Point, LA

INDEPENDENT ACCOUNTANT'S REPORT

Board of Commissioners Bayou des Cannes - Nezpique Gravity Drainage District Egan, Louisiana

We have compiled the accompanying general-purpose financial statements of Bayou des Cannes - Nezpique Gravity Drainage District, as of and for the year ended December 31, 1998, as listed in the table of contents in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

(318) 684-2855

Eunice, LA (318) 457-0071

Lawrence A. Cramer, CPA⁴ Eugene C. Gilder, CPA⁴ Donald W. Kelley, CPA⁴ Herbert Lemaine II, CPA⁴ Frank A. Stagno, CPA⁴ Scott J. Broussard, CPA⁴ I. Charles Abshire, CPA⁴ I. Charles Abshire, CPA⁴ Kenneth R. Dugas, CPA⁴ Kenneth R. Dugas, CPA⁴ Stephen L. Lambonsy, CPA⁴ Stephen L. Lambonsy, CPA⁴ Crang C. Babmeanx, CPA⁴ Peter C. Borrello, CPA⁴ Michael P. Crochet, CPA⁴ George J. Trappey III, CPA⁴

Gregory B. Milton, CPA*

Daniel E. Gilder, CPA^{*}

S. Scott Soileau, CPA^{*}

Patrick D. McCarthy, CPA*

Crowley, Louisiana June 28, 1999

Retired; Sidney L. Broussard, CPA 1980 Leon K. Poche, CPA 1984 James H. Breaux, CPA 1987 Erma R. Walton, CPA 1988 George A. Lewis, CPA⁴ 1992 A compilation is limited to presenting information that is the representation of the Board in the form of financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, we do not express an opinion or any other form of assurance on them.

- 1 -

BROUSSARD, POCHE LEWIS ? BREANX, L.L.P.

Geraldine J. Wimberly, CPA* 1995

Rodney L. Savoy, CPA* 1996 Larry G. Bronssard, CPA* 1997

Members of American Institute of Certified Public Accountants Society of Louisiana Certified Public Accountants

* A Professional Accounting Corporation.

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COMBINED BALANCE SHEET -ALL FUND TYPES AND ACCOUNT GROUPS December 31, 1998 See Accountant's Compilation Report

	Governmental Funds
ASSETS	General Fund
Cash and cash equivalents Investments, at cost Receivables	\$ 54,838 100,000 <u>260,822</u>
Total assets	<u>\$ 415,660</u>

LIABILITIES AND FUND EQUITY

Liabilities: Accounts payable	\$7,605
Fund balance: Unreserved - undesignated	<u>408,055</u>
Total liabilities and fund equity	<u>\$ 415,660</u>

See Notes to Financial Statements.



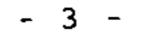
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COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES Year Ended December 31, 1998 See Accountant's Compilation Report

	General
Revenues:	
Taxes:	
Ad valorem	\$ 244,303
Intergovernmental:	
State revenue sharing	16,519
Other	<u> </u>
Total revenues	<u>\$ 266,361</u>

Expenditures:	
Current:	
Public works - drainage:	
Compensation paid to board of commissioners	\$3,480
Contract labor	2,273
Engineer fees	35,640
Insurance	2,308
Secretary fees	2,400
Office expense	718
Pension (ad valorem deduction)	7,605
Uncollected taxes	10,212
Other	525
Debt service:	
Principal retirements	25,000
Interest and fiscal charges	1,132
Total expenditures	<u>\$ 91,293</u>
Excess of revenues over expenditures	\$ 175,068
Fund balance, beginning	232,987
Fund balance, ending	<u>\$ 408,055</u>

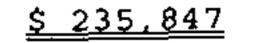
See Notes to Financial Statements.



COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND Year Ended December 31, 1998 See Accountant's Compilation Report

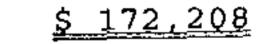
	<u> </u>		
	<u>Budget</u>	<u>Açtual</u>	Variance- Favorable <u>(Unfavorable)</u>
Revenues:			
Taxes:	\$ 205,000	\$ 244,303	\$ 39,303
Ad valorem	ş 205,000	ų 213,002	
Intergovernmental:	15,000	16,519	1,519
State revenue sharing	8,500	5,532	(<u>2,961</u>)
Other	<u>\$ 228,500</u>	<u>\$ 266,361</u>	\$ 37,861
Total revenues	<u>3 220,300</u>	$\overline{\mathbf{Q}}$ $\overline{\mathbf{z}}$ $\overline{\mathbf{Q}}$ $\overline{\mathbf{Q}}$ $\overline{\mathbf{Q}}$,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Expenditures:			
Current:			
Public works - drainage:			
Compensation paid to board of			A 100
commissioners	\$ 3,600	\$ 3,480	\$ 120
Contract labor	4,200	2,273	1,927
Engineer fees	50,000	35,640	14,360
Insurance	2,308	2,308	-
Secretary fees	2,400	2,400	-
Advertising	1,000	-	1,000
Auditing	2,000	-	2,000
Construction cost	150,000	-	150,000
Maintenance	10,000	-	10,000
Office expense	132	718	(586)
Pension (ad valorem deduction)	-	7,605	(7,605)
Uncollected taxes	-	10,212	(10,212)
Other	-	525	(525)
Debt service:			
Principal retirements	+	25,000	(25,000) (1, <u>132</u>)
Interest and fiscal charges		1,132	
Total expenditures	<u>\$ 225,640</u>	<u>\$ 91,293</u>	<u>\$ 134,347</u>
Excess of revenues over expenditures	\$2,860	\$ 175,068	\$ 172,208
Fund balance, beginning	232,987	232,987	 -

Fund balance, ending



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NOTES TO FINANCIAL STATEMENTS See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

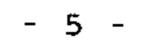
As provided by Louisiana Revised Statute 38:1758, the Bayou des Cannes -Nezpique Gravity Drainage District of Acadia Parish is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by Acadia Parish Police Jury. The Drainage District was created under the authority of Louisiana Revised Statutes 38:1751-1802 and was established for the purpose of opening and maintaining all natural drains in the district.

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

GASB Codification Section 2100 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 Acadia 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 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 See Accountant's Compilation Report

Fund accounting:

The Drainage District uses funds to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The District uses the following fund:

General Fund:

The general fund is classified as a governmental fund. Governmental funds account for the Drainage District's general activities, including the collection and disbursement of specific or legally restricted monies. The general fund is the general operating fund of the Drainage District and accounts for all financial resources except those required to be accounted for in other funds.

General Fixed Assets and General Long-Term Obligations:

The Drainage District does not have any fixed assets or long-term obligations.

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 Drainage District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues:

Ad valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

The following is a summary of levied ad valorem taxes:

General corporate purposes:

Operations and maintenance

<u>11.56</u> mills



NOTES TO FINANCIAL STATEMENTS See Accountant's Compilation Report

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Budget practices:

The Drainage District follows these procedures in establishing the budgetary data reflected in the financial statements:

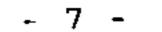
- 1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- 2. Due to the fact that expenditures do not exceed \$250,000, it is not necessary to have a public hearing.
- 3. The budget is then legally enacted through passage of an ordinance.
- 4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
- 5. All budget appropriations lapse at year-end.

Expenditures may not legally exceed budgeted appropriations at the individual fund level by more than 5%.

Cash and certificates of deposit:

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.

These deposits (or the resulting bank balances) must be secured by federal insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus federal insurance must at all times equal the amount on deposit with the federal agent. Deposits (bank balances) totaling \$158,057 at December 31, 1998, are fully secured by federal deposit insurance and pledged securities with a market value of \$100,688 on December 31, 1998.



NOTES TO FINANCIAL STATEMENTS See Accountant's Compilation Report

Note 2. Receivables

_ _ _ _ _ _

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

<u>Class of Receivables</u>	<u>General Fund</u>
Ad valorem taxes State revenue sharing	\$244,303 <u>16,519</u>
Total	<u>\$260,822</u>

Note 3. Board of Commissioners

Board members receive \$60 per diem for attendance at meetings of the board. The board members received the following compensation during 1998:

Troy Fruge	\$	840
Earl Garber		800
Earl Toups		500
Burley Cart		840
Edwin Simar		<u>500</u>
Total	<u>\$ 3</u>	<u>,480</u>





BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

122 East 5th St. P.O. Drawer 307 Crowley, Louisiana 70527-0307 *phone: (318) 783-0650*

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners Bayou des Cannes - Nezpique Gravity Drainage District Egan, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Bayou des Cannes - Nezpique Gravity Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Bayou des Cannes - Nezpique Gravity Drainage District's compliance with certain laws and regulations during the year ended December 31, 1998 included in the accompanying Louisiana Attestation Questionnaire. This agreed-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.

Lafayette, LA (318) 988-4930

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New Iberia, LA (318) 364-4554

Church Point, LA

(318) 684-2855

Eunice, LA (318) 457-0071

Lawrence A, Cramer, CPA* Eugene C. Gilder, CPA* Donald W. Kelley, CPA⁴ Herbert Letnoine D, CPA* Frank A. Stagno, CPA* Scott J. Broussand, CPA* 1. Charles Abshine, CPA* Kenneth R. Dugas, CPA* P. John Blanchet III, CPA* Stephen L. Lumbousy, CPA* Craig C. Babineaux, CPA* Peter C. Borrello, CPA^{*} Michael P. Crochet, CPA⁴ George J. Trappey III, CPA* Damel E. Gilder, CPA* Gregory B. Milton, CPA* [S] Scott Soileau, CPA* Patrick D. McCarthy, CPA*

Retired: Sidney L. Broussard, CPA 1980 Leon K. Poche, CPA 1984 James H. Breaux, CPA 1987 Erms R. Walton, CPA 1988 George A. Lewis, CPA⁴ 1992 Geraldme J. Wimberly, CPA⁴ 1995

Public Bid Law

 Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$15,000, or expenditures made for public works exceeding \$100,000.

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 LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board

Rodney L. Savoy, CPA* 1996 Larry G. Broussard, CPA* 1997

members and employees, as well as their immediate families.

- 9 -

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

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* A Professional Accounting Corporation.

The Board of Commissioners Bayou des Cannes - Nezpique Gravity Drainage District

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

The Drainage District had no employees during the period under examination.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The Drainage District had no employees during the period under examination.

Budgeting

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

Management provided us with a copy of the legally adopted budget. There were no amendments to the budget during the year.

6. Trace the budget adoption to the minute book.

We traced the adoption of the budget to the minutes of a meeting held on December 29, 1998, which indicated that the budget had not been adopted by the Board of Commissioners of the Drainage District prior to the commencement of the 1998 fiscal year.

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 exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not vary from budgeted amounts by more than 5%.

Accounting and Reporting

- 8. Randomly select six 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.



The Board of Commissioners Bayou des Cannes - Nezpique Gravity Drainage District

> (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments 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 approvals.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Drainage District had placed a notice of each meeting in the calendar of public events, on display at the Drainage District's meeting place. Management has asserted that this calendar was properly posted.

Debt

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 indebtedness.

We scanned copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The Drainage District had no employees during the period under examination.

Prior Comments and Recommendations

None.

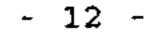
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The Board of Commissioners Bayou des Cannes - Nezpique Gravity Drainage District

This report is intended solely for the use of management of Bayou des Cannes - Nezpique Gravity Drainage District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken 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.

BROUSSARD, POCHE LEWIS i BREAM, L.L.P.

Crowley, Louisiana June 28, 1999



SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 1998

We have compiled the accompanying general-purpose financial statements of the Bayou des Cannes - Nezpique Gravity Drainage District of Acadia Parish, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 28, 1999. The statements were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Section I. Summary of Auditor's Reports

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

Internal Control

Material Weaknesses <u>x</u> Yes <u>No</u> Reportable Conditions <u>x</u> Yes <u>No</u>

Compliance

Compliance Material to Financial Statements ____ Yes _x No

b. Federal Awards

Not applicable

c. Identification of Major Programs

Not applicable

Section II. Financial Statement Findings

- 98-1 <u>Segregation of Duties</u>
 - 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 Drainage District cannot afford to hire more administrative employees due to the Drainage District's limited resources. The costs would exceed the

benefits.

Questioned costs: <u>\$ -0-</u>

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) For the Year Ended December 31, 1998

- 98-2 <u>Budget Adoption</u>
 - Finding: The 1998 budget was not adopted in accordance with LSA-RS 39:1308, adopting the budget prior to the start of the year.
 - Cause: The Board failed to adopt the 1998 budget before the beginning of fiscal year 1998.
 - Recommendation: We recommend that in the future, the Board take every possible action to ensure that it adopts a budget for the coming year prior to the end of the current year.
 - Response: The Board has been made aware of the need to adopt it's budget in a timely fashion and has made steps to comply. Accordingly, the budget for

fiscal year 1999 was adopted prior to the start of 1999.

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Questioned cost: <u>\$-0-</u>

Section III. Federal Award Findings and Questioned Costs

Not applicable.

- 14 -

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BAYOU DES CANNES - NEZPIQUE GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

SCHEDULE OF PRIOR YEAR FINDINGS For the Year Ended December 31, 1998

Section I. Internal Control and Compliance Material to the Financial Statements None

Section II. Internal Control and Compliance Material to Federal Awards

None

Section III. Management Letter

None

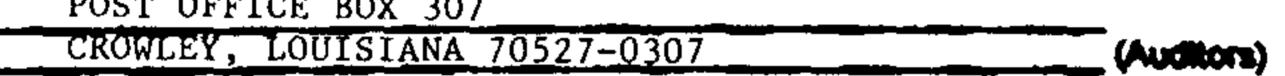
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LOUISIANA ATTESTATION QUESTIONNAIRE (For Atlestation Engagements of Government)

06/28/99 Date

BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.

122 EAST 5TH STREET



In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisians Revised Statute 24:513 and the Louisians Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date).

Public Bld Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [/] No []

Code of Ethics for Public Officiels and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124. Yes [...] No [...]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

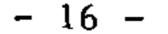
Yes [/] No[]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34. Yes [/] No []

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Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36. Yes [/ No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable. Yes [/] No []

We have had our financial statements audited or compiled in accordance with LSA-R8 24:513. Yes [$\sqrt{1}$ No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12. Yes [1] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lesse-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410,60.. Yes [1] No [1]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-R8 14:138, and AG opinion 79-729. Yes [/ No []

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

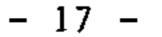
We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge, our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Semith M Ull	Secretary	6-28-99	Dete
	Treesurer		Date
Infuge'	President	6-28-99	_Date
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MANAGEMENT'S CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 1998

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

98-1 <u>Segregation of Duties</u>

The Board has evaluated this inadequacy and has determined the related conts versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation of duties.

98-2 <u>Budget Adoption</u>

The Board has taken steps to ensure the budget for 1999 was adopted prior to the start of the fiscal year.

Section II. Internal Control and Compliance Material to Federal Awards

The compilation/attestation report contained no findings concerning federa awards.

Section III. Management Letter

The compilation/attestation report contained no separate management letter.

Responsible Party: Kenneth Webb, Secretary-Treasurer

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