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COULEE DES JONS GRAVITY DRAINAGE DISTRICT NO. 1  
OF VERMILION PARISH

FINANCIAL REPORT

DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 5.12.04

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

CERTIFIED PUBLIC ACCOUNTANTS

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## ACCOUNTANT'S COMPILATION REPORT

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Church Point, LA  
(337) 684-2855

To the Honorable Glenray Trahan  
and the Board of Commissioners  
Coulee Des Jons Gravity Drainage District No. 1  
Abbeville, Louisiana

We have compiled the accompanying general purpose financial statements of Coulee Des Jons Gravity Drainage District No. 1, as of and for the year ended December 31, 2003, and the supplementary schedule, as listed in the table of contents. The statements and supplementary schedule, which is presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of the Board in the form of financial statements and supplementary schedules. We have not audited or reviewed the accompanying financial statements and the supplementary schedule and, accordingly, we do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of State law, we have issued a report dated March 8, 2004, on the results of our agreed-upon procedures.

Eugene C. Gilder, CPA\*  
Donald W. Kelley, CPA\*  
Herbert Lemoine II, CPA\*  
Frank A. Stagno, CPA\*  
Scott J. Broussard, CPA\*  
I. Charles Abshire, CPA\*  
Kenneth R. Dugas, CPA\*  
P. John Blanchet III, CPA\*  
Stephen L. Lambousy, CPA\*  
Craig C. Babineaux, CPA\*  
Peter C. Borrello, CPA\*  
George J. Trappey III, CPA\*  
Gregory B. Milton, CPA\*  
S. Scott Soileau, CPA\*  
Patrick D. McCarthy, CPA\*  
Martha B. Wyatt, CPA\*  
Troy J. Breaux, CPA\*  
Fayette T. Dupre', CPA\*  
Mary A. Castille, CPA\*  
Joey L. Breaux, CPA\*  
Terrel P. Dresse', CPA\*

### Retired:

Sidney L. Broussard, CPA 1980  
Leon K. Poche', CPA 1984  
James H. Breaux, CPA 1987  
Erma R. Walton, CPA 1988  
George A. Lewis, CPA\* 1992  
Geraldine J. Wimberley, CPA\* 1995  
Rodney L. Savoy, CPA\* 1996  
Larry G. Broussard, CPA\* 1996  
Lawrence A. Cramer, CPA\* 1999  
Michael P. Crochet, CPA\* 1999  
Ralph Friend, CPA 2002

*Broussard, Poche', Lewis & Breaux LLP*

Crowley, Louisiana  
March 8, 2004

COULEE DES JONS DRAINAGE DISTRICT NO. 1  
VERMILLION PARIH POLICE JURY

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2003  
See Accountant's Compilation Report

	General Fund	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 44,204	\$ -	\$ -	\$ 44,204
Accounts receivable	194,903	-	-	194,903
Land, equipment, and buildings	-	393,403	-	393,403
General long-term debt to be provided	-	-	16,599	16,599
Total assets	\$ 239,107	\$ 393,403	\$ 16,599	\$ 649,109
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Pension payable	\$ 6,256	\$ -	\$ -	\$ 6,256
Installment purchase payable	-	-	16,599	16,599
Total liabilities	\$ 6,256	\$ -	\$ 16,599	\$ 22,855
<b>Fund Equity:</b>				
Investments in general fixed assets	\$ -	\$ 393,403	\$ -	\$ 393,403
<b>Fund balances:</b>				
Unreserved - undesignated	232,851	-	-	232,851
Total fund equity	\$ 232,851	\$ 393,403	\$ -	\$ 626,254
Total liabilities and fund equity	\$ 239,107	\$ 393,403	\$ 16,599	\$ 649,109

See Notes to Financial Statements.

COULEE DES JONS GRAVITY DRAINAGE DISTRICT NO. 1  
VERMILLION PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE- ALL GOVERNMENT FUND TYPES  
Year Ended December 31, 2003  
See Accountant's Compilation Report

	General Fund
<b>Revenues:</b>	
Taxes:	
Ad valorem	\$ 192,830
Intergovernmental:	
State revenue sharing	21,520
Other:	
Investment income	559
<b>Total revenues</b>	<b>\$ 214,909</b>
<b>Expenditures:</b>	
Current:	
Public works - drainage	
Salaries	\$ 86,942
Legal and accounting	1,300
Office supplies and administrative costs	484
Insurance	14,272
Group Insurance	20,423
Pension expense	6,256
Uncollected taxes	532
Supplies and tools	810
Repairs and maintenance	10,765
Advertising	17
Payroll taxes	7,493
Utilities	640
Rent	4,591
Fees, permits, and licenses	1,000
Fuel and lubricant	12,980
Bank service charge	12
Debt service:	
Debt service - principal	37,315
Interest expense	2,111
<b>Total expenditures</b>	<b>\$ 207,943</b>
 Excess of revenues over expenditures	 \$ 6,966
Fund balance, beginning	225,885
Fund balance, ending	<b>\$ 232,851</b>

See Notes to Financial Statements.

COULEE DES JONS GRAVITY DRAINAGE DISTRICT NO. 1  
VERMILLION PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENT FUND TYPES  
Year Ended December 31, 2003  
See Accountant's Compilation Report

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad Valorem	\$ 177,868	\$ 192,830	\$ 14,962
Intergovernmental:			
State revenue sharing	21,790	21,520	(270)
Other:			
Investment income	600	559	(41)
Total revenues	\$ 200,258	\$ 214,909	\$ 14,651
Expenditures:			
Current:			
Public works - drainage:			
Salaries	\$ 90,629	\$ 86,942	\$ 3,687
Legal and accounting	1,300	1,300	-
Office supplies and administrative costs	500	484	16
Insurance	18,000	14,272	3,728
Group Insurance	21,000	20,423	577
Pension expense	-	6,256	(6,256)
Uncollected taxes	-	532	(532)
Supplies and tools	800	810	(10)
Repairs and maintenance	12,400	10,765	1,635
Advertising	100	17	83
Payroll taxes	7,422	7,493	(71)
Utilities	640	640	-
Rent	4,591	4,591	-
Fees, permits, and licenses	100	1,000	(900)
Fuel and lubricant	14,000	12,980	1,020
Bank service charge	15	12	3
Debt service:			
Debt Service - Principal	37,247	37,315	(68)
Interest Expense	2,118	2,111	7
Total expenditures	\$ 210,862	\$ 207,943	\$ 2,919
Excess (deficiency) of revenues over expenditures	\$ (10,604)	\$ 6,966	\$ 17,570
Fund balance, beginning	277,731	225,885	(51,846)
Fund balance, ending	\$ 267,127	\$ 232,851	\$ (34,276)

See Notes to Financial Statements.

COULEE DES JONS GRAVITY DRAINAGE DISTRICT NO. 1  
VERMILION PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

The Coulee Des Jons Gravity Drainage District No. 1 of Vermilion Parish was created under the authority of Louisiana Revised Statutes 38:1751-1802. The Drainage District is situated in North-Central Vermilion Parish and was created on April 1, 1912, for the purpose of opening and maintaining all natural drains in the district, where drainage is accomplished using the natural force of gravity. This may be accomplished by cutting and opening new drains, ditches, and canals. As provided by Louisiana Revised Statute 38:1758, the 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.

Basis of presentation:

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the generally accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below:

Financial reporting entity:

A financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. GASB Statement No. 14, *The Financial Reporting Entity*, establishes criteria for determining which entities should be considered a component and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. A potential component unit must have separate corporate powers that distinguish it as being legally separate from the primary government. These include the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued in its own name without recourse to a state or local government, and the right to buy, sell, lease, and mortgage property in its own name.
2. The primary government must be financially accountable for a potential component unit. Financial accountability may exist as a result of the primary government appointing a voting majority of the potential component unit's governing body; their ability to impose their will on the potential component unit by significantly influencing the programs, projects, activities, or level of services performed or provided by the potential component unit; or the existence of a financial benefit or



NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

burden. In addition, financial accountability may also exist as a result of a potential component unit being fiscally dependent on the primary government.

In some instances, the potential component unit should be included in the reporting entity (even when the criteria in No. 2 above are not met), if exclusion would render the reporting entity's financial statements incomplete or misleading.

Because the Vermilion Parish Police Jury appoints the Board of Commissioners 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 financial statements present information only on the funds maintained by the District and do not present information on the Vermilion Parish Police Jury, the general government services provided by the governmental unit, or the other governmental units that comprise the governmental reporting entity.

Basis of presentation - fund accounting:

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the restrictions, if any, on the spending activities. The various funds are summarized by type and grouped in the financial statements of this report as follows:

Governmental Funds

Governmental funds are used to account for all or most of the governmental entity's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

General Fund:

The General Fund is the general operating fund of the District and accounts for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the General Fund.



NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Account Groups

Account groups are reporting devices used to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with the measurement of the results of operations.

General Fixed Assets Account Group:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with general fixed assets, as these assets are immovable and of value only to the District. In accordance with generally accepted accounting principles, no provision is made for depreciation of such assets in the General Fixed Assets Account Group.

All fixed assets are stated on the basis of historical cost. Assets acquired through gift or donation are recorded at their estimated fair value at time of acquisition.

General Long-Term Debt Account Group:

Long-term debt and long-term liabilities expected to be financed with resources to be provided in future periods from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

Basis of accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements; measurement focus refers to what is being measured. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

"available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types. Their revenues are recognized when susceptible to accrual, i.e., when they become 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. Taxpayer-assessed income, gross receipts, and sales taxes are considered measurable when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditure-driven grant revenues are recorded when the qualifying expenditures have been incurred and all other grant requirements have been met. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

Budgets and budgetary accounting:

The budgeted revenue and expenditures are based on current figures and past experience. They are discussed, approved, adopted, and amended as necessary by the Board of Commissioners at the regular monthly meetings. The budget is prepared on a basis consistent with generally accepted accounting principles. All appropriations lapse at year-end. The District does not use encumbrance accounting.

Encumbrances:

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is not utilized by the District.

Comparative data:

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total column on the financial statements:

The total column on the financial statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations 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.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Cash and investments:

For purposes of reporting cash flows, the District considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Short-term interfund receivables and payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

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 occurs. The Drainage District has no pension plan. Vacation and sick leave may not be accumulated and carried into future years. At December 31, 2003, there are no accumulated vacation benefits that require accrual or disclosure to conform with generally accepted accounting principles.

Note 2. Property Taxes

The following is a summary of levied ad valorem taxes:

Operations & maintenance	<u>10.76</u>
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Note 3. Changes in General Fixed Assets

The following is a summary of changes in general fixed assets for the year ending December 31, 2003:

Balance, December 31, 2002	\$ 393,403
Additions - 2003	-
Deductions - 2003	<u>-</u>
Balance, December 31, 2003	<u>\$ 393,403</u>

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 4. Cash and Investments

At December 31, 2003, the District has cash in the form of interest-bearing demand deposits totaling \$44,204. These (book balances) deposits 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 \$49,059 at December 31, 2003. These deposits are fully secured from risk by \$49,059 of federal deposit insurance (GASB Category 1).

Note 5. Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions for the year ended December 31, 2003:

	<u>Installment Purchase</u>
Balance, December 31, 2002	\$ 53,914
Additions:	
Proceeds from capital lease	-
Reductions:	
2003 Principal payments	<u>37,315</u>
Balance, December 31, 2003	<u>\$ 16,599</u>

In August of 1999, the District purchased a new excavator under a five year capital lease at a cost of \$110,000, after a trade-in of a 1994 excavator. In November of 1998, the District purchased a new tractor, boom mower and bush hog mower under a five year capital lease at a cost of \$72,645. Upon expiration of both leases, the ownership will transfer automatically to the District. The following is the future minimum lease payments for the year 2004 under these capital lease commitments:

Total minimum lease payments	\$ 16,968
Less amount representing interest payments	<u>(369)</u>
Present value of minimum lease payments for 2004	<u>\$ 16,599</u>

SUPPLEMENTARY INFORMATION

COULEE DES JONS GRAVITY DRAINAGE DISTRICT NO. 1  
VERMILION PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS  
Year Ended December 31, 2003  
See Accountant's Compilation Report

Sidman Adams	\$ 260
Dexter Callahan	845
Melvin Faulk, Sr.	910
Glenray Trahan	845
Larry Trahan	390
Freddie LeMaire, Jr.	65
Total	<u>\$ 3,315</u>

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The per diem paid to board members is included in the expenditures of the general fund. In accordance with Louisiana Revised Statute 38:1794, each member of the board receives \$65 for each day of attendance at meetings of the board, not to exceed 36 days each year and for each day spent in the service of the board.





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## INDEPENDENT ACCOUNTANTS COMPILATION REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Glenray Trahan  
and the Board of Commissioners  
Coulee Des Jons Gravity Drainage District No. 1  
Abbeville, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Coulee Des Jons Gravity Drainage District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Coulee Des Jons Gravity Drainage District No. 1's compliance with certain laws and regulations during the year ended December 31, 2003 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.

### **Public Bid Law**

1. 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).

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

Eugene C. Gilder, CPA\*  
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Ralph Friend, CPA 2002

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

\* A Professional Accounting Corporation.



To the Honorable Glenray Trahan  
and the Board of Commissioners  
Coulee Des Jons Gravity Drainage District No. 1  
Abbeville, Louisiana

***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 members and employees, as well as their immediate families.

Management failed to provide a list of all immediate family members of each board member as defined by the code of ethics, and a list of outside interest of all board members and employees, as well as their immediate families.

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

Management provided us with the required list.

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.

Not all board members provided information regarding their immediate families and business interests.

***Budgeting***

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

Management provided us with a copy of the original and amended budget.

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

We traced the adoption of the original budget to the minutes of a meeting held on December 17, 2002 and the adoption of the amended budget was traced to a meeting held on November 18, 2003.

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

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

To the Honorable Glenray Trahan  
and the Board of Commissioners  
Coulee Des Jons Gravity Drainage District No. 1  
Abbeville, Louisiana

**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.

(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).

Coulee Des Jons Gravity Drainage District No. 1 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building; management has asserted that such documents were 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 did not note any deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

To the Honorable Glenray Trahan  
and the Board of Commissioners  
Coulee Des Jons Gravity Drainage District No. 1  
Abbeville, Louisiana

**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.

A reading of the minutes of the District for the year did not reveal any such payments. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

**Prior Comments and Recommendations**

12. Review any prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have been resolved.

Our prior year report, dated April 29, 2003, did not include any comments and/or unresolved matters.

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 Coulee Des Jons Gravity Drainage District No. 1 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor, State of Louisiana, as a public document.

*Broussard, Poche, Lewis & Breaux LLP*

Crowley, Louisiana  
March 8, 2004

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**  
1-20-04 (Date Transmitted)

Broussard, Poché, Lewis & Breaux  
P.O. Drawer 307  
Crowley, LA 70527  
\_\_\_\_\_  
(Auditors)

In connection with your compilation of our financial statements as of December 31, 2003 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana 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 12/31/03.

**Public Bid 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 Officials 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

**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-RS 24:513.  
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 90 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 VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.  
Yes [] No [ ]

**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-RS 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.

*[Signature]* Secretary 1-20-04 Date  
*[Signature]* Treasurer \_\_\_\_\_ Date  
*Genray P. Trohan* President 1/20/2004 Date

COULEE DES JONS GRAVITY DRAINAGE DISTRICT NO. 1  
VERMILION PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN  
Year Ended December 31, 2003

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

Code of Ethics for Public Officials and Public Employees

**Finding:** Management failed to provide a list of immediate family members of each board member as defined by the code of ethics, and a list of outside interests of all board members and employees, as well as their immediate families.

**Cause:** Not all board members provided information regarding their immediate families and business interests.

**Recommendation:** We recommend that all board members provide information regarding immediate families and business interests.

**Response:** Management will provide a list of immediate family members of each board member as defined by the code of ethics, and a list of outside interests of all board members and employees, as well as their immediate families.

**Section II. Internal Control and Compliance Material to Federal Awards**

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

**Section III. Management Letter**

The compilation/attestation report contained no separate management letter.

Responsible party: Ronald Harrington, President