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DAYNE MALLEY & PLAQUEMINE CRAWFITT
DRAINAGE DISTRICT NO. TEN
AUSTERED FINANCIAL STATEMENTS
DECEMBER 31, 2023

Under provisions of state law, this report is public
document. A copy of this 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 7-28-24

RICHARD C. URSAN
CERTIFIED PUBLIC ACCOUNTANT

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Bayou Malley and Flaggonne Gravity Drainage
District No. Ten of St. Landry Parish
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the Bayou Malley and Flaggonne Gravity Drainage District No. Ten of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 2003, as listed in the table of contents. These financial statements are the Bayou Malley and Flaggonne Gravity and Drainage District No. Ten's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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. 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 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 Bayou Malley and Flaggonne Gravity and Drainage District No. Ten of St. Landry Parish as of December 31, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.



RICHARD C. URBAN, C.P.A.

Opelousas, Louisiana
June 14, 2004

C E N T R A L P U R P O S E
F I N A N C I A L S T A T E M E N T S

WYOMING PUBLIC AND PLACEMORE CREDIT DISTRICT
PROJECT NO. TWO OF SE, LAUREL PARKER
FINANCIAL STATEMENT - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2022
With Comparative Totals for December 31, 2021

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u> debt Service</u>
ASSETS		
Cash	\$ 37,239	\$ —
Investments	139,554	158,660
Ad valorem taxes receivable (net of allowance for uncollectables):	137,672	77,349
Other receivables:		
State revenue sharing	1,380	—
Interfund receivable	—	—
Water Deposits	275	—
Equipment	—	—
Amount available in debt Service Fund	—	—
Amount to be provided for retirement of long-term debt	—	—
Total Assets	312,100	236,669
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	1,468	—
Interfund payable	—	—
Bonds payable	—	—
Total liabilities	1,468	—
Fund equity:		
Investment in general fixed assets	—	—
Fund balances:		
Reserved for debt service	—	236,669
Reserved for equipment replacement	200,000	—
Unreserved - undesignated	130,632	—
Total fund equity	312,100	236,669
Total liabilities and fund equity	312,100	236,669

The accompanying notes are an integral part of this statement.

Account Groups		TOTALS	
General Fixed Assets	Long-Term Debt	(Monetary 2003)	(Daily 2002)
\$ ---	\$ ---	\$ 37,220	\$ 35,306
---	---	289,214	289,688
---	---	215,601	225,373
---	---	7,382	7,753
---	---	---	132
---	---	175	175
578,026	---	538,026	568,626
---	236,000	236,000	236,073
---	418,981	418,981	400,227
578,026	655,000	1,791,138	1,843,582
---	---	1,480	1,787
---	---	---	132
---	655,000	655,000	715,000
---	655,000	658,480	718,299
578,026	---	578,026	568,626
---	---	236,000	236,073
---	---	300,000	300,000
---	---	130,637	125,184
578,026	---	1,138,637	1,127,883
578,026	655,000	1,791,138	1,843,582

SANDO HALLS AND FLAORISHINE GRANTY BRIDGE
DISTRICT NO. TEN OF ST. LORENT PARISH
COMBINE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 2003
With Comparative Totals for the Year Ended December 31, 2002

	Governmental Fund Type		TOTALS (Memorandum Only)	
	General	Debt Service	2003	2002
Revenues:				
Taxes - ad valorem	\$114,383	\$ 48,238	\$172,621	\$296,843
Intergovernmental:				
State revenue sharing	7,307	—	7,307	7,881
Other:				
Miscellaneous	184	—	184	1,786
Interest	3,838	758	4,596	11,962
Total revenues	<u>126,732</u>	<u>59,096</u>	<u>285,798</u>	<u>328,432</u>
Expenditures:				
Current:				
Operations	179,117	—	179,117	198,442
Capital outlay	8,289	—	8,289	—
Debt services:				
Principal	—	60,000	60,000	54,080
Interest	—	36,378	36,378	38,299
Maintenance fee	—	475	475	355
Bank charges	—	207	207	—
Total expenditures	<u>187,507</u>	<u>97,060</u>	<u>284,377</u>	<u>288,126</u>
Excess (deficiency) of revenues over (under) expenditures	(3,547)	1,936	(811)	28,332
Other financing sources (uses):				
Operating transfers in	—	—	—	—
Operating transfers out	—	—	—	—
Total other financing sources (uses)	—	—	—	—
Excess (deficiency) of revenues and other sources over expenditures and other uses	(3,547)	1,936	26,332	28,332
Fund balance, beginning	<u>123,186</u>	<u>236,671</u>	<u>357,257</u>	<u>338,925</u>
Fund balance, ending	<u>120,639</u>	<u>238,607</u>	<u>356,846</u>	<u>357,257</u>

The accompanying notes are an integral part of this statement.

BAYOU VALLEY AND FLOODED/ICE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRE PARISH
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (ONCE BASIS) AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2000

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes - Ad valorem	\$ 173,000	\$ 176,303	\$ 3,303
Intergovernmental:			
State revenue sharing	7,600	7,317	(283)
Other:			
Miscellaneous	100	94	(6)
Interest	<u>8,300</u>	<u>2,856</u>	<u>(5,444)</u>
Total revenues	<u>188,000</u>	<u>186,370</u>	<u>(1,630)</u>
Expenditures:			
Current operating	195,350	179,317	16,033
Capital outlay	<u>8,800</u>	<u>8,800</u>	<u>---</u>
Total expenditures	<u>203,750</u>	<u>188,117</u>	<u>15,633</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,750)</u>	<u>(2,747)</u>	<u>13,003</u>
Other financing sources (uses):			
Operating transfers in	---	---	---
Operating transfers out	---	---	---
Total other financing sources (uses)	<u>---</u>	<u>---</u>	<u>---</u>
Excess (deficiency) of revenues and other sources over expen- ditures and other uses	<u>(15,750)</u>	<u>(2,747)</u>	<u>13,003</u>
Fund balance, beginning	<u>---</u>	<u>323,186</u>	<u>323,186</u>
Fund balance, ending	<u>(15,750)</u>	<u>320,439</u>	<u>336,189</u>

The accompanying notes are an integral part of this statement.

ENVOI MALLEE AND FLAGSHIRE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LORENTZ PARISH
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (ORSH BASIS) AND ACTUAL - DEBT SERVICE FUND
For the Year Ended December 31, 2003

	Debt Service Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes - ad valorem	\$ 95,000	\$ 98,238	\$ 2,238
Interest	1,800	798	(1,002)
Total revenues	97,800	99,036	1,236
Expenditures:			
Principal	60,000	60,000	---
Interest	37,000	36,378	622
Maintenance fees	800	475	325
Bank charges	---	203	(203)
Total expenditures	97,800	97,056	744
Excess (deficiency) of revenues over (under) expenditures	(800)	1,980	2,780
Other financing sources (uses):			
Operating transfers in	---	---	---
Operating transfers out	---	---	---
Total other financing sources (uses)	---	---	---
Excess (deficiency) of revenues and other sources over expen- ditures and other uses	(800)	1,980	2,780
Fund balance, beginning	---	236,872	236,872
Fund balance, ending	(800)	236,809	236,809

The accompanying notes are an integral part of this statement.

BAYOU MALLET AND FLAQUEMINES GRIFFITY DRAINAGE
DISTRICT NO. TEN OF ST. LAUREN PARISH
NOTES TO FINANCIAL STATEMENTS
December 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The entity being reported on is the Bayou Mallet and Flaquemine Griffity Drainage District No. Ten of St. Landry Parish, which is a component unit of the St. Landry Parish Police Jury. The financial report includes all funds over which the District exercises oversight responsibility. This responsibility includes financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

The District was created by the St. Landry Parish Police Jury as authorized by Louisiana Revised Statute 48:1754. The District is governed by a Board of Commissioners, which consists of five commissioners appointed by the St. Landry Parish Police Jury.

The District was established for the purpose of opening and maintaining all natural drains in the district, where drainage is accomplished using the natural force of gravity.

Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into one category: governmental. This category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of a government's general activities, including the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

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.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Louisiana are recognized when susceptible to accrual.

BAYOU MALLET AND PLASTERINE GRADUITY IMPROVEMENT
DISTRICT NO. TEN OF ST. LAMAR PARISH
NOTES TO FINANCIAL STATEMENTS
December 31, 2003

Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

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

Budgets and Budgetary Accounting

The District adopts an annual budget for the general and debt service funds. The annual budget for each fund is prepared on the cash basis of accounting. The Board adopts its budget prior to the beginning of the fiscal year. Any revisions that alter total revenues or expenditures must be approved by the Board. Subsequent to year end, the Board adopts an amended budget approving such additional revenues or expenditures. Any budgetary appropriations lapse at the end of each fiscal year.

Investments

Investments are stated at cost, which approximates market.

Louisiana statutes authorize the District to invest in United States Bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investments.

Bad Debt

Uncollectible amounts due for property tax receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

Fixed Assets and Long-term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets account group, and are recorded as expenditures in the governmental fund types when purchased. The District has elected not to capitalize public works ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, sidewalks, and drainage improvements. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost.

Interest costs incurred on fixed assets, if any, are not capitalized.

BAYOU PALLET AND FLAGSHIRE GRAVITY BRIDGAGE
DISTRICT NO. TEN OF ST. LAWRENCE PARISH
NOTES TO FINANCIAL STATEMENTS
December 31, 2003

Compressed Absence/Vacation Plan

The District does not have a pension plan or a vacation and sick leave policy. The board members and employees participate in the Social Security Retirement System.

Comparative Data

Comparative total data 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 have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a continuation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - INTERFUND RECEIVABLES AND PAYABLES

There were no interfund payables/receivables at December 31, 2003.

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 2003, the carrying amount of the District's bank balances were \$335,434. The District's deposits and bank balances were covered by Federal Depository Insurance up to \$100,000. Any remaining balance is to be covered by collateral held on the pledging financial institutions' trust department in the District's name.

No collateral was required to be pledged at December 31. Cash and cash equivalents of \$335,434 were adequately secured by Federal Depository Insurance as of and for the year ended December 31, 2003.

NOTE 4 - AD VALOREM TAXES

The District's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District. Property taxes are due on October 1 and become delinquent by January 1 of the following year. The

**SHILOH MALLORY AND PLEASANTONE GRADY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
NOTES TO FINANCIAL STATEMENTS
December 31, 2003**

St. Landry Parish Sheriff bills, collects, and distributes the property taxes for the District using the assessed values determined by the Tax Assessor of St. Landry Parish.

The millage assessed by the District in 2003 was 30.30 milles.

The District was required to remit .4425% in 2003 of the total ad valorem taxes per the tax roll to the pension fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced by the the Sheriff for the pension fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of pension fund distributions. A breakdown of tax receivable, prior to any rear-and receipts, per the tax roll is as follows:

TOTAL PER TAX ROLL	\$ 297,568
PENSION FUND REQUIREMENTS	1,318
ALLOWANCE FOR UNCOLLECTIBLE TAX	11,594
TAX RECEIVABLE	284,656

An estimated allowance for uncollectible property tax has been set up based on prior year experience.

NOTE 5 - DEFICITS IN INDIVIDUAL FUNDS

There were no deficits in any funds at December 31, 2003.

NOTE 6 - GENERAL OBLIGATION BONDS

On January 17, 2000, the District received \$327,800 in general obligation refunding bonds issued to refinance the District's asset acquisitions and costs of operations. These bonds are payable over an eight year period with the first payment of principal and interest, currently at 5.51%, due on April 1, 2000, and the final payment due on April 1, 2009.

The District also has general obligation bonds dated March 1, 1995. These bonds are payable over a twenty (20) year period with the final payment due on March 1, 2014. These bonds carry a variable rate of interest, currently at 4.65%. Annual debt service requirements to maturity for these bonds, including interest of \$210,993, are as follows:

Fiscal Year Ending	
<u>December 31</u>	<u>Debt Service Fund</u>
2004	\$ 98,133

BAYNE HALL ET AL. PLASTERING GRIFFITH DRAINAGE
DISTRICT NO. TEN OF ST. LOUISY PARISH
NOTES TO FINANCIAL STATEMENTS
December 31, 2003

2003	93,748
2002	94,247
2001	96,811
2000 and thereafter	<u>440,268</u>
	<u>825,074</u>

NOTE 7 - COMPENSATION PAID TO BOARD MEMBERS

Compensation paid to board members for the year ended December 31, 2003, is as follows:

Marion Robinson	\$ 380
Floyd Payne	840
Joseph H. Lantropen	360
Herbert Orr, Jr.	840
James H. Lafleur	840

The following board members were paid for rent on their vehicles for the year ended December 31, 2003, as follows:

James Lafleur	\$ 3,300
Floyd Payne	7,986

NOTE 8 - BUDGET RECONCILIATION (MODIFIED ACCRUAL TO CASH BASIS)

Budgets are adopted on the cash basis of accounting.

The revenues shown on page 4 (modified accrual basis of accounting) are reconciled with the amounts reflected in the budget comparisons on pages 5 and 6 (cash basis of accounting) as follows:

Revenues - cash basis	\$ 296,233
Less: Prior year receivables	(250,125)
Add: Current year receivables	<u>232,639</u>
Revenues - modified accrual basis	<u>278,747</u>

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

BAVOU VALLEY AND PLACER-MINE GRANITE DRAINAGE
DISTRICT NO. TEN OF ST. LAMARRE PARISH
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET - CASH BASIS
Year Ended December 31, 2003

	2003		
	Budget	Actual	Variance - Favorable (Unfavorable)
Current operating:			
Fuel and oil	18,000	16,793	1,607
Chemical treatment of canals	41,000	41,000	---
Equipment rep. & maint.	12,000	11,849	151
Moving equipment	2,000	1,578	422
Paper expense	200	53	147
Mobile telephone expense	3,000	2,709	291
Uniforms	1,500	1,157	343
Health insurance	2,000	2,779	221
Insurance	25,000	19,418	5,582
Salaries	45,000	42,810	2,090
Diner work	300	200	100
Miscellaneous	900	26	474
Engineering assistance	600	600	---
Materials and supplies	3,000	1,339	1,661
Travel reimbursement	200	48	152
Server control	1,000	453	547
Office supplies	300	---	300
Water	350	303	48
Board per diem	4,200	4,040	160
Board meeting expense	1,200	1,300	(100)
Truck rental	14,000	13,376	424
Professional fees	14,000	13,060	940
Legal and advertising	300	136	164
Ferry toll taxes	4,000	3,556	444
Bank charges	300	75	225
Capital outlay	8,200	8,200	---
Total operating and capital outlay	393,750	387,317	18,433

The accompanying notes are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account group accounts for fixed assets not used in proprietary fund operations.

DAVIS VALLEY AND FLAQUINIER GRAVITY MAINDRAKE
DISTRICT NO. TEN OF ST. LAWRENCE PARISH
STATEMENT OF GENERAL FIXED ASSETS
December 31, 2000

	<u>2000</u>
General Fixed Assets	
Equipment	<u>\$ 578,806</u>
Total general fixed assets	<u>578,806</u>
Investment in General Fixed Assets From:	
General fund revenues	<u>578,806</u>
Total investment in general fixed assets	<u>578,806</u>

The accompanying notes are an integral part of this statement.

SAVON VALLEY AND FLAGSTONE GRAVITY SEWERAGE
DISTRICT NO. TEN OF ST. LOUIS PARISH
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended December 31, 2000

	<u>Equipment</u>
General fixed assets, beginning of year	\$269,826
Additions:	
General fund purchases	<u>8,200</u>
Total additions	<u>8,200</u>
General fixed assets, end of year	<u>278,026</u>

The accompanying notes are an integral part of this statement.

RICHARD C. URBAN
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To the Board of Commissioners
Baron Millet and Flagamine Gravity Drainage
District No. Ten of St. Landry Parish
Opelousas, Louisiana

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the general purpose financial statements of the Baron Millet and Flagamine Gravity and Drainage District No. Ten of St. Landry Parish, as of and for the year ended December 31, 2000, and have issued our report thereon dated June 14, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the Board of Commissioners, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



RICHARD C. HEARN, C.P.A.

Shreveport, Louisiana
June 14, 2004