

ORIGINAL
1944 COPY
DO NOT SIGN OVER
STATE ARCHIVES
DO NOT SIGN OVER
DO NOT SIGN OVER

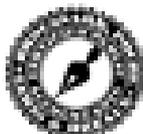
COVER KENNY POLICE DISTRICT
OF WASHINGTON PARISH
FINANCIAL REPORT
DECEMBER 31, 1944

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—July 14 1997

C O N T E N T S

	Page
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	1
FINANCIAL STATEMENTS	
Balance sheet	2 and 3
Statement of revenues, expenditures, and changes in fund balances - all governmental fund types - 1996	4
Statement of revenues, expenditures, and changes in fund balances - all governmental fund types - 1995	5
Notes to financial statements	6-10
SUPPLEMENTARY INFORMATION	
Schedule of per diem paid to board of commissioners	12
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	13 and 14
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	15



BREUSSARD, POCHIE, LEWIS & BREAUX

1111 PINE STREET, SUITE 1000, MONROE, LOUISIANA 70601

INDEPENDENT AUDITOR'S REPORT

1111 Pine St
Monroe, Louisiana
70601
phone: (504) 235-4300
fax: (504) 235-4300

The Honorable Gilbert Bodin
and the Board of Commissioners
Coville Kinney Drainage District
Monroe, Louisiana

We have audited the financial statements of the Coville Kinney Drainage District, a component unit of the Vermilion Parish Police Jury, as of December 31, 1994, 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 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 Coville Kinney Drainage District as of December 31, 1994, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Coville Kinney Drainage District. Such examinations have been subjected to the 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.

In accordance with government auditing standards, we have also issued a report dated June 18, 1995 on our consideration of the District's internal control structure and a report dated June 19, 1995 on its compliance with laws and regulations.

Breussard, Pochie, Lewis & Breaux

MONROE, LOUISIANA
June 18, 1995

- Arthur A. Breussard, CPA
 - Lawrence A. Pochie, CPA
 - Raymond A. Lewis, CPA
 - Richard W. Bodin, CPA
 - Edward J. Breaux, CPA
 - Frank S. Stapp, CPA
 - Scott A. Breussard, CPA
 - J. Charles Bodin, CPA
 - Michael B. Stapp, CPA
 - Richard Bodin III, CPA
 - Stephanie A. Breussard, CPA
 - Gregory A. Bodin, CPA
 - Paul C. Breussard, CPA
 - Michael P. Bodin, CPA
 - Joseph J. Stapp III, CPA
 - Donald J. Bodin, CPA
 - Gregory B. Bodin, CPA
 - W. David Bodin, CPA
 - Bruce A. Bodin, CPA
 - Mark A. A. A.
 - William S. Breussard, CPA
 - Paul S. Bodin, CPA
 - James B. Bodin, CPA
 - James B. Bodin, CPA
 - Joseph S. Lewis, CPA
 - Stephen J. Breussard, CPA
 - Richard J. Stapp, CPA
- We adhere to the same standards of objectivity, independence, and integrity as those required of Public Accountants.

UNION COUNTY POLICE DISTRICT
 WASHINGTON FIELD POLICE UNIT

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1984

	<u>Governmental Fund Types</u>	
	<u>General Fund</u>	<u>Service Fund</u>
ASSETS AND OTHER DEBITS		
Cash	\$ -	\$ 18,262
Certificates of deposits	45,107	49,079
Receivables	133,800	26,324
Land, equipment, and buildings	-	-
Amount available in debt service fund	-	-
Amount to be provided for retirement of general long-term debt	-	-
Total assets and other debits	<u>\$188,917</u>	<u>\$103,785</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
BANK OVERDRAFT	\$ 1,388	\$ -
ACCOUNTS PAYABLE	2,888	-
Deductions from ad valorem	3,426	3,156
Bonds payable	-	-
Total liabilities	<u>\$ 7,702</u>	<u>\$ 3,156</u>
Fund Equity:		
Investment in general fixed assets	\$ -	\$ -
Fund Balances:		
Reserved for debt service	\$ -	\$ 98,688
Unreserved - undesignated	188,917	-
Total fund balances	<u>\$188,917</u>	<u>\$ 98,688</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$188,917</u>	<u>\$103,784</u>

See Notes to Financial Statements.

Account Groups		
General Fund Revolving	General Long-Term Debt	Total Manufacture Ohio
\$ -	\$ -	\$ 19,092
-	-	310,193
-	-	370,143
349,373	-	349,373
-	99,899	99,899
-----	49,921	49,921
<u>349,373</u>	<u>149,820</u>	<u>499,193</u>
\$ -	\$ -	\$ 3,846
-	-	4,844
-	-	4,182
-----	145,000	145,000
\$ -----	\$145,000	\$148,846
<u>\$298,373</u>	<u>\$-----</u>	<u>\$298,373</u>
\$ -	\$ -	\$ 99,899
-----	-----	189,921
\$ -----	\$-----	\$289,294
<u>\$298,373</u>	<u>\$289,920</u>	<u>\$588,293</u>

COLEEN KIMBLE BUSINESS DISTRICT
VERMILION PARISH POLICE JEFF

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1994

	General Fund	Debt Service Fund	Total (Encumbrance Only)
Revenues:			
Taxes:			
Ad valorem	\$112,750	\$ 25,800	\$138,550
Intergovernmental:			
state revenue sharing	31,800	-	31,800
Other:	8,000	3,300	11,300
Total revenues	\$152,550	\$ 29,100	\$181,650
Expenditures:			
Current:			
Public works drainage:			
Salaries and related benefits	\$ 70,000	-	\$ 70,000
Compensation paid to board of commissioners	8,800	-	8,800
contract labor	5,920	-	5,920
Office	288	-	288
Accounting	870	-	870
Engineering	2,300	-	2,300
Insurance	18,780	-	18,780
Material and supplies	12,576	-	12,576
Repairs and maintenance	18,204	-	18,204
Debris maintenance	18,300	-	18,300
Pension obligation	2,400	1,104	4,780
Miscellaneous	2,000	-	2,000
Capital outlay	5,750	-	5,750
Debt services:			
Principal retirements	-	31,000	31,000
Interest and financial charges	-	12,700	12,700
total expenditures	\$182,000	\$ 43,700	\$225,700
Excess (deficiency) of revenues over expenditures	\$130,550	\$ 4,400	\$134,950
Fund balances, beginning	307,300	38,100	345,400
Fund balances, ending	\$438,100	\$ 42,500	\$480,600

See Notes to Financial Statements.

COLEGE PARK POLICE DISTRICT
VERMILION PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1991

	General Fund	Debt Service Fund	Total (Consolidation Only)
Revenues:			
Income:			
Ad valorem	\$118,197	\$ 26,718	\$144,915
Intergovernmental			
State revenue sharing	12,297	-	12,297
Other	8,826	1,268	10,094
Total revenues	\$139,320	\$ 28,086	\$167,406
Expenditures:			
Current:			
Public works-utilities:			
Salaries and related benefits	\$ 59,528	\$ -	\$ 59,528
Competition paid to Board of Commissioners	7,000	-	7,000
Office	136	-	136
Accounting	715	-	715
Insurance	28,881	-	28,881
Material and supplies	11,258	-	11,258
Repairs and maintenance	9,170	-	9,170
Printing and miscellane	12,903	-	12,903
Personnel deduction	3,732	1,178	4,910
Specialized taxes	456	167	623
Miscellaneous	388	-	388
Debt Service:			
Principal retirements	-	18,088	18,088
Interest and fiscal charges	-	18,888	18,888
Total expenditures	\$122,095	\$ 37,133	\$159,228
Excess of revenues over expenditures	\$ 17,225	\$ -8,047	\$ 9,178
Fund balances, beginning	209,343	98,838	308,181
Fund balances, ending	\$226,568	\$ 90,791	\$317,359

See Notes to Financial Statements.

CHUCKE EIDSON DRAINAGE DISTRICT
VERMILION PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The Chucke Eidson Drainage District of Vermilion Parish was created under the authority of Louisiana Revised Statutes 33:1171-1200. The District is situated in northeast Vermilion Parish and was created on September 8, 1918, 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 levees. As provided by Louisiana Revised Statute 33:1171, the 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 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 response 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 has influence over 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 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.

Fund Accounting:

The District is organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of the funds are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures. The general fund is the general operating fund of the District and accounts for all of the current operating activities. The debt service fund accounts for the accumulation of resources to be used for the payment of long-term debt and for the payment of the GMSB.

General Fund assets and long-term obligations:

Fund assets are accounted for in the general fund assets account group, rather than in the general fund. Public domain or infrastructures are not capitalized. All fund assets are valued at

NOTES TO FINANCIAL STATEMENTS

DEPRECIATION COST. No depreciation has been provided on fixed assets.

Long-term obligations are accounted for in the general long-term debt account group, not in the general fund. The two account groups are not funds. They are reconciled only with the measurement of financial position and do not involve 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 measurement made, regardless of the measurement bases 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 valuer's 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.

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

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, 1974, from the requirements of the Local Government Budget Act. The Coushatta Kinney Drainage District of Vermilion Parish was created September 8, 1918, 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 District did not adopt a budget for the two years ended December 31, 1994; therefore, the accompanying financial statements do not include a comparison of revenues and expenditures to budget.

Cash and investments:

Under state law, the 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.

NOTES TO FINANCIAL STATEMENTS

VACATION, SICK LEAVE, and pension plans:

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. Full-time employees are allowed ten days sick leave a year and may accumulate no more than 20 days in total. The Bridgeage District has no pension plan. Vacation and sick leave may not be accumulated and carried over into future years. As December 31, 1996, there are no accumulated vacation or sick leave benefits that require accrual or disclosure to conform with generally accepted accounting principles.

Total columns on financial statements:

The total columns on the financial statements are captioned "Management Data" to indicate it is presented only to facilitate financial analysis. The data in these columns does not present financial position in conformity with generally accepted accounting principles. Whether in such data comparable to a consolidation, intercompany eliminations have not been made in the aggregation of this data.

Note 2. Levied Tax Alliances

The following is a summary of levied ad valorem tax alliances:

	1996	1995
General corporate purposes:		
Operations & maintenance	<u>18.98</u>	<u>18.98</u>
Debt service	<u>4.11</u>	<u>4.07</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, 1996:

Balance, December 31, 1994	2182,348
additions - 1995 and 1996	5,755
Reductions - 1995 and 1996	-
Balance, December 31, 1996	<u>2188,103</u>

Note 4. Cash and Cash Equivalents

At December 31, 1996, the District has cash and cash equivalents totaling \$23,698 as follows:

Interest-bearing demand deposits	\$ 23,697
Certificates of deposit	100,000
Total	<u>\$123,697</u>

NOTES TO FINANCIAL STATEMENTS

Cash and certificates of deposit are stated at cost, which approximates market. Under state law, these deposits must be covered 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 (collected from taxpayers) of \$141,988 at December 31, 1996. These deposits are fully secured from risk by \$241,988 of Federal deposit insurance (FDIC Category 1) and pledged securities with a market value of \$49,947 (FDIC Category 2).

Note 5. Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions for the two years ended December 31, 1996.

Balance, December 31, 1994	\$188,000
Deductions - 1995 - principal payments on bonds	(18,000)
Deductions - 1996 - principal payments on bonds	(12,000)
Balance, December 31, 1996	<u>\$144,000</u>

General obligation bonds of the District are comprised of the following individual issues:

<u>Date of Issue</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Final Payment Date</u>	<u>Interest to Maturity</u>	<u>Principal Outstanding</u>
01-01-80	\$194,000	7.50%	01-01-2080	\$ 50,344	\$ 74,000
		7.50%			
04-01-88	\$180,000	7.50%	04-01-2088	37,250	38,000
		7.50%			
				<u>\$ 87,594</u>	<u>\$144,000</u>

The annual requirements to amortize all bonds outstanding at December 31, 1996, including interest of \$47,508 are as follows:

<u>Fiscal year</u>	
1997	\$2,523
1998	31,793
1999	30,847
2000	30,788
2001	8,757
2002-2004	29,000
Total	<u>\$134,708</u>

The general obligation bonds were issued for the purpose of continuing drainage work in and for the drainage district and are funded by a property tax on all taxable property within the drainage district.

SUPPLEMENTARY INFORMATION

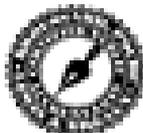
COLEE RINEY CRIMEA DISTRICT
VERMILION PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS
Years Ended December 31, 1984 and 1985

	<u>1984</u>	<u>1985</u>
Hubert Boone	\$ 1,800	\$ 1,800
Barbara Vincent	1,380	1,440
Wayne Griffin, Jr.	1,380	1,380
ROBERT STODOLAR	300	1,380
Whitney Rubin	1,380	1,440
Dean Dennis	1,500	1,440
Total	<u>\$ 8,320</u>	<u>\$ 8,880</u>

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1978 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 \$80 for each day of attendance at meetings of the board, not to exceed 24 days each year and for each day spent in the service of the board.



BIHLENSAHL, FINCHER, LEWIS & HICKAUX

REGISTERED PUBLIC ACCOUNTANTS

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

P. O. Box 702
Madison, Louisiana
70451-0702
phone (504) 938-1400
An OGA 1997-0007

The Honorable Gilbert Hollis
and the Board of Commissioners
Cousins Kinney Drainage District
Madison, Louisiana

Other Offices:

Greenville, LA
(504) 833-6000

Lafayette, LA
(504) 988-9400

Metairie, LA
(504) 885-0707

New Orleans, LA
(504) 581-4300

Shreveport, LA
(504) 835-0000

Terre, LA
(504) 837-6000

Gregory C. Bihsler, CFP®

Lawrence W. Cannon, CFP®

Raymond J. Gandy, CFP®

Charles H. Gentry, CFP®

Edward L. Givens, CFP®

Frank S. Hayes, CFP®

Paul E. Hunsicker, CFP®

L. Charles Jenkins, CFP®

Scottish B. Jones, CFP®

P. Dale Jones, III, CFP®

Stephen G. Lamberson, CFP®

David E. Robinson, CFP®

Paul C. Rossello, CFP®

Michael F. Sautter, CFP®

Gregory J. Taylor, III, CFP®

Donald E. Taylor, CFP®

Gregory W. Wilkins, CFP®

John W. Williams, CFP®

Paul A. Younger, CFP®

Paul A. Younger, CFP®

Richard D. Younger, CFP®

William D. Younger, CFP®

James H. Younger, CFP®

Thomas H. Younger, CFP®

George N. Younger, CFP®

Richard E. Younger, CFP®

We have audited the financial statements of the Cousins Kinney Drainage District, a component unit of the Harrison Parish Police Jury, as of and for the two years ended December 31, 1996, and have issued our report thereon dated June 19, 1997.

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

The Board of Commissioners of the Cousins Kinney Drainage District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Board are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that conditions may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Cousins Kinney Drainage District for the two years ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not provide such an opinion.

The Honorable Gilbert Poché
and the Board of Commissioners
Cadeau Kinsey Sealing District

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

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the DISTRICT for the two years ended December 31, 1994.

General Administration

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

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

Suggestion and response: 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 report is intended for the information of management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Broussard, Poché, Lewis & Breacy

MONROE, LOUISIANA
JUNE 19, 1997



BROUSSARD, POCHÉ, LEWIS & BREAUX

REGISTERED PUBLIC ACCOUNTANTS

P. O. Box 100

Monroe, Louisiana

70501-0100

Phone (504) 485-1871

Telex (504) 000-1600

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

Other Offices

Country, LA

(504) 782-0000

Baton Rouge, LA

(504) 988-9100

Opalville, LA

(504) 662-0301

New Orleans, LA

(504) 584-4000

Chack Pointe, LA

(504) 685-0000

Shreveport, LA

(504) 635-0000

The Honorable Gilbert Rodin
and the Board of Commissioners
Cousins Water Drainage District
Monroe, Louisiana

We have audited the financial statements of the Cousin
Water Drainage District, a component unit of the Vermilion
Parish Water Jury, as of and for the two years ended December
31, 1976, and have issued our report thereon dated June 18,
1977.

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

Compliance with laws, regulations, contracts, and grants
applicable to the Cousin Water Drainage District is the
responsibility of the Board of Commissioners. As part of
obtaining reasonable assurance about whether the financial
statements are free of material misstatement, we performed
tests of the District's compliance with certain provisions of
laws, regulations, contracts, and grants. However, the
objective of our audit of general purpose financial statements
was not to provide an opinion on overall compliance with such
provisions. Accordingly, we do not provide such an opinion.

The results of our tests did not disclose any instances
that were required to be reported under GOVERNMENT AUDITING
STANDARDS.

This report is intended for the information of
management and the Legislative Auditor. This restriction is
not intended to limit the distribution of this report, which
is a matter of public record.

Broussard, Poché, Lewis & Breaux

Monroe, Louisiana
June 29, 1977

Earl C. Gable, CPA

Retired

John J. Broussard, CPA, FAS

Joseph Poché, CPA, FAS

James H. Lewis, CPA, FAS

Thomas H. Breaux, CPA, FAS

George A. Breaux, CPA, FAS

For James H. Lewis, CPA, FAS

Richard L. Lewis, CPA, FAS

Members of American Institute of

Certified Public Accountants

Securities and Exchange Commission

Public Accountants