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**Gravity Drainage District No. 6  
Of the Parish of St. Mary  
State of Louisiana**

**Report on Examination of  
Financial Statements**

**For the Years Ended  
September 30, 1998 and 1997**

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 SEP 3 1 1999

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LEBLANC AND CARPENTER  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
210 GRIZZAFFI ST., P.O. DRAWER 3479  
MORGAN CITY, LOUISIANA 70381

PHONE (504)384-2630  
FAX (504) 384-2635

RICKY JONATHAN LEBLANC, CPA  
THOMAS H. CARPENTER, CPA

MEMBER:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Gravity Drainage District No. 6  
Parish of St. Mary  
Amelia, Louisiana

We have audited the accompanying general purpose financial statements of Gravity Drainage District No. 6, a component unit of the Parish of St. Mary, State of Louisiana, as of and for the years ended September 30, 1998 and 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of Gravity Drainage District No. 6's management. Our responsibility is to express an opinion on these 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 general purpose 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Gravity Drainage District No. 6, a component unit of the Parish of St. Mary, State of Louisiana, as of September 30, 1998 and 1997, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated March 19, 1999, on our consideration of Gravity Drainage District No. 6's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*LeBlanc and Carpenter*

March 19, 1999  
Morgan City, Louisiana

GRAVITY DRAINAGE DISTRICT NO. 6 OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

Combined Balance Sheet - All Fund Types and Account Groups

September 30, 1998

	Governmental Fund	Account Group	Totals (Memorandum Only)	
	Operation & Maintenance	General Fixed Assets	1998	1997
<b>ASSETS</b>				
Cash	\$ 64,203	\$ --	\$ 64,203	\$ 49,622
Investments, at cost	103,954	--	103,954	151,071
Receivables				
Ad valorem taxes	115,736	--	115,736	84,771
Meter Deposits	210	--	210	210
Drainage property, equipment & improvements	--	944,446	944,446	867,911
TOTAL ASSETS	\$284,103 =====	\$944,446 =====	\$1,228,549 =====	\$1,153,585 =====
<b>LIABILITIES</b>				
Accounts payable	\$ 6,246	\$ --	\$ 6,246	\$ 18,403
TOTAL LIABILITIES	6,246	--	6,246	18,403
<b>FUND BALANCE</b>				
Fund balance	277,857	--	277,857	267,271
Investment in fixed assets	--	944,446	944,446	867,911
TOTAL FUND BALANCE	277,857	944,446	1,222,303	1,135,182
TOTAL LIABILITIES AND FUND BALANCE	\$284,103 =====	\$944,446 =====	\$1,228,549 =====	\$1,153,585 =====

See accompanying notes to the financial statements.

GRAVITY DRAINAGE DISTRICT NO. 6 OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

Operation and Maintenance Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual

For the year ending September 30, 1998  
with comparative actual amounts for  
the year ended September 30, 1997

	9-30-98		Favorable	9-30-97
	<u>Budget</u>	<u>Actual</u>	(Unfavorable)	<u>Actual</u>
REVENUES				
Ad valorem taxes	\$ 105,000	\$142,815	\$ 37,815	\$106,788
Interest income	<u>3,500</u>	<u>8,753</u>	<u>5,253</u>	<u>11,251</u>
TOTAL REVENUES	<u>108,500</u>	<u>151,568</u>	<u>43,068</u>	<u>118,039</u>
EXPENDITURES				
Accounting and secretary	4,100	3,495	605	3,245
Advertise, publish	750	517	233	219
Audit fees	3,400	3,400	--	3,400
Drainage system study	--	--	--	14,243
Election expenses	1,000	769	231	9,362
Engineering	3,000	3,329	(329)	1,437
Fuel	17,000	10,317	6,683	14,304
Insurance	10,000	8,059	1,941	8,613
Legal	--	--	--	--
Office expense	300	131	169	272
Per diem allowance	11,700	4,615	7,085	6,695
Pump operation				
contractors	21,000	21,000	--	18,500
Repairs and maintenance				
Drainage equipment	12,000	5,172	6,828	6,701
Drainage system	20,000	335	19,665	14,142
Utilities	3,500	3,308	192	2,978
Drainage System				
Improvements				
Construction costs	<u>160,000</u>	<u>76,535</u>	<u>83,465</u>	<u>105,600</u>
TOTAL EXPENDITURES	<u>267,750</u>	<u>140,982</u>	<u>126,768</u>	<u>209,711</u>
Excess (deficiency) of				
revenues over				
expenditures	(159,250)	10,586	169,836	(91,672)
Appropriation of Fund				
Balance-Cash Reserves	<u>159,250</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balance at				
beginning of year	<u>267,271</u>	<u>267,271</u>	<u>--</u>	<u>358,943</u>
Fund balance at				
end of year	\$ 108,021	\$277,857	\$169,836	\$267,271
	=====	=====	=====	=====

See accompanying notes to financial statements.

GRAVITY DRAINAGE DISTRICT NO. 6  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 1998

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GRAVITY DRAINAGE DISTRICT NO. 6 OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

Notes to Financial Statements

September 30, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Gravity Drainage District No. 6 was created and established pursuant to the provisions of an ordinance adopted by the St. Mary Parish Police Jury, in compliance with the provisions of Louisiana Revised Statutes. The District is managed by five board of commissioners as appointed by the St. Mary Parish Council. The District has full power and authority to drain lands in the district by construction, maintenance and operation of gravity and/or forced drainage facilities, including drains, drainage canals, ditches, pumps and pumping plants, dikes, levees and other related works.

The general purpose financial statements of Gravity Drainage District No. 6 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices.

Reporting Entity

GASB Statement No. 14, Governmental Reporting Entity, establishes criteria for determining which organizations should be included in a governmental financial reporting entity. The focal point for defining the financial reporting entity is the primary government. The Gravity Drainage District No. 6 is a component unit of the St. Mary Parish Council (primary government) and, as such, these financial reports may be included in the CAFR of the Council for the year ended December 31, 1998. The Gravity Drainage District No. 6 has followed GASB-14 guidance to determine that there are no financial statements of other organizations that should be combined with their statements to form a financial reporting entity.

Fund Accounting

The District reports its financial position and results of operations by using funds and accounts groups. Each fund is a separate accounting entity with self-balancing accounts that include assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. An account group is a self-balancing set of accounts used for financial reporting purposes to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Fund Accounting (Continued)

The funds are grouped by fund type and classified into three broad fund categories: governmental, proprietary and fiduciary. There are two account groups. The funds and accounts groups presented in these financial statements are described below.

GOVERNMENTAL FUNDS are accounted for on a current financial resources measurement focus. The balance sheets generally contain only current assets and current liabilities. The reported fund balance (net current assets) is a measure of "available spendable resources." Governmental funds' operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) of net current assets during a period.

The OPERATION AND MAINTENANCE FUND is the general operating and administrative fund of the District. It accounts for all financial resources except those required to be accounted for in another fund or account group.

The GENERAL FIXED ASSETS ACCOUNT GROUP is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

Basis of Accounting

The modified accrual basis of accounting is used by all governmental funds types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (that is, when they become both 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. The government considers ad valorem taxes as available based on a one-year availability period after year-end.

Expenditures are recorded when the related fund liability is incurred.

Budgets and Budgetary Accounting

The Gravity Drainage District No. 6 follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Formal budgetary integration is employed as a management control device during the year for the Operations and

Budgets and Budgetary Accounting (Continued)

Maintenance fund. The budget is prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP), which for the operations and maintenance fund is the modified accrual basis of accounting.

- b. The Operations and Maintenance Fund Statement of Income, Expenses, and Changes in Fund Balances - Budget and Actual present comparisons of legally adopted budgets with actual data on a budgetary basis.
- c. The District approves and adopts total budget revenue and expenditures only. The District transfers budget amounts between expenditure classifications within the Operations and Maintenance Fund. Therefore, the level of budgetary responsibility is by total expenditures; however, for report purposes, this level has been expanded to classifications of expenditures. Unused appropriations lapse at the end of the year.

Cash and Investments

Cash includes amounts in demand deposit checking and money market checking accounts.

Investments are certificates of deposit. State statutes authorize the District to invest in direct obligations of the U.S. Treasury; obligations of any agency of the United States of America, provided the payment of principal and interest of such obligations is fully guaranteed by the United States; obligations of U.S. government instrumentalities which are federally sponsored; direct security repurchase agreements of obligations of the U.S. Treasury or U.S. government instrumentalities; time certificates of deposit or savings accounts; and mutual or trust fund institutions which have underlying investments consisting solely of and limited to securities of the United States government or its agencies.

Investments are stated at cost or amortized cost when applicable.

Fixed Assets

All items of property, plant and equipment are recorded in the general fixed assets group of accounts. Such assets are maintained on the basis of original cost or estimated cost (cash paid plus trade-in allowance, if applicable). No depreciation has been provided on general fixed assets.

Bad Debts

Uncollectible amounts due for ad valorem taxes are recognized as bad debts in the year they are deemed uncollectible. The failure to utilize the allowance method to account for bad debts is not material to the financial statements. Uncollectible ad valorem taxes are netted against current year tax revenues.

Total Column on Combined Balance Sheet

The total column on the Combined Balance Sheet is captioned Memorandum Only to indicate it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position 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.

NOTE B - RECEIVABLES

Ad valorem taxes receivable consisted of \$115,736 and \$84,771 remaining to be collected from the taxpayers as of September 30, 1998 and September 30, 1997, respectively.

NOTE C - CASH AND INVESTMENTS

The Gravity Drainage District No. 6 may invest in time deposits or certificate of deposits of state banks or savings and loan associations or savings banks organized under Louisiana law and national banks having principle offices in Louisiana. At present all of the District's cash and investments are in demand deposits and certificates of deposit. State law requires that deposits be fully collateralized at all times. Acceptable collateralization includes the \$100,000 FDIC/FSLIC insurance and the market value of securities purchased and pledged. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the District or with an unaffiliated bank or trust company for the account of the District.

The District's cash and investments are categorized to give an indication of the level of risk assumed by the District at September 30, 1998:

- Category 1 - Insured or collateralized with securities held by the District or by its agent in the District's name.
- Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- Category 3 - Uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District's name)

NOTE C - CASH AND INVESTMENTS (Continued)

Cash and investments stated at cost consist of the following:

Cash - Checking	\$ 55,543
Money market checking	8,660
Certificates of deposit	<u>103,954</u>
Total cash and investments	\$168,157 =====

Cash and investments categorized by level of risk are:

Amounts insured by the FDIC or collateralized with securities held by the District in its name	\$159,497
Amounts collateralized with securities held by the pledging financial institution's trust department in the District's name	--
Insured and uncollateralized	<u>8,660</u>
Total cash and investments	\$168,157 =====

NOTE D - BOARD OF COMMISSIONERS AND PER DIEM ALLOWANCE

As of September 30, 1998 or during the period then ended, the following individuals served on the Board of Commissioners and received per diem allowances as scheduled.

<u>Name</u>	<u>Months of Service</u>	<u>Per Diem Received</u>
Joseph D. Venable	12	\$ 975
Ronald Deshotel	12	\$ 780
Elmer Singleton, Jr.	12	\$ 910
Leroy Breaux	12	\$ 975
Edward Thomas	12	<u>\$ 975</u>
		\$4,615 =====

Monthly per diem for attending board meetings is \$65.00 for each board member. There were three special or emergency meetings held during the year, primarily regarding danger from flooding due to high water, maintenance projects and equipment acquisitions.

NOTE E - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>9-30-97</u>	<u>Additions</u>	<u>(Deletions)</u>	<u>Balance</u> <u>9-30-98</u>
Drainage property, equipment and improvements	\$867,911	\$ 76,535	\$ --	\$944,446
Total General Fixed Assets	\$867,911 =====	\$ 76,535 =====	-- =====	\$944,446 =====

A summary of sources of investment in general fixed assets follows:

	<u>Balance</u> <u>9-30-97</u>	<u>Additions</u>	<u>(Deletions)</u>	<u>Balance</u> <u>9-30-98</u>
Operation & Maintenance Fund	\$583,127	\$76,535	\$ --	\$659,662
Donations-General Public	194,068	--	--	194,068
Donations-St. Mary Parish Council	<u>90,716</u>	<u>--</u>	<u>--</u>	<u>90,716</u>
Total Investment In General Fixed Assets	\$867,911 =====	\$76,535 =====	\$ -- =====	\$944,446 =====

All drainage system property, equipment and improvements are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

The St. Mary Parish Police Jury has made several grants to the Gravity Drainage District No. 6 for construction, improvement and maintenance of the drainage system. These appropriations were not specifically designated to fixed asset projects but the majority of the funds were used for these fixed asset projects. Grants received from the Police Jury totaled \$228,000 at September 30, 1998 and at September 30, 1997. Also the Police Jury donated drainage equipment with an estimated value of \$64,716. In 1996, St. Mary Parish Council donated land valued at \$26,000 to the District to be utilized for construction of storage building for various pumps and equipment.

Other donated assets include a complete drainage system consisting of canals, levees, pumping station pumps, highway crossing, bulk-heading, outfall canals and engineering fees costing \$126,837 to the organization who turned them over to Gravity Drainage District No. 6 to be operated and maintained. Also, other drainage equipment totaling \$29,231 was purchased by individuals or businesses of the community and donated to Gravity Drainage District No. 6. During 1992, two used 48" pumps and engines with a cost of \$35,000 were donated to the District by a local business.

NOTE F - YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the District's operations as early as fiscal year 1999.

Gravity Drainage District No. 6 has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the District's operations:

- Ad valorem tax assessment, collection, and remittance for the District is handled by St. Mary Parish Assessor and St. Mary Parish Sheriff, respectively. The Assessor and Sheriff are responsible for remediating their systems, and are solely responsible for any costs associated with these projects. The Assessor and Sheriff have begun the remediation process on their systems.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District is or will be Year 2000 ready, that the District's remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be year 2000 ready.

NOTE G - AD VALOREM TAXES AND MAINTENANCE MILLAGE ASSESSMENT

On October 3, 1998, a proposition to levy a 7.75 mills tax on all property subject to taxation in said Gravity Drainage No. 6 passed. The tax levy will be for a period of ten years beginning with the year 1998, ending with the year 2007, for the purpose of constructing, maintaining, improving, and operating the gravity and forced drainage works for the District.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District in September or October and are actually billed to taxpayers in November or December. Billed taxes become delinquent on January 1 of the following year. The St. Mary Parish Sheriff bills and collects property taxes for the District using the assessed values determined by the tax assessor of St. Mary Parish. District property tax revenues are budgeted in the year billed.

For the year ended September 30, 1998, 7.75 mills were authorized and dedicated as follows:

Gravity drainage system maintenance and improvements 7.75 mills.

GRAVITY DRAINAGE DISTRICT NO. 6  
OF THE  
PARISH OF ST. MARY  
STATE OF 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

PERIODS ENDED SEPTEMBER 30, 1998 AND 1997

LEBLANC AND CARPENTER  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
210 GRIZZAFFI ST., P.O. DRAWER 3479  
MORGAN CITY, LOUISIANA 70381

PHONE (504)384-2630  
FAX (504) 384-2635

RICKY JONATHAN LEBLANC, CPA  
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners  
Gravity Drainage District No. 6  
Parish of St. Mary  
Amelia, Louisiana

We have audited the general purpose financial statements of Gravity Drainage District No. 6, as of and for the years ended September 30, 1998 and 1997, and have issued our report thereon dated March 19, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether Gravity Drainage District No. 6's general purpose 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. There were no prior year findings or management letter comments.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Gravity Drainage District No. 6's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Gravity Drainage District No. 6's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

Our examination disclosed that there is very little segregation of duties within the District's accounting function, particularly in the areas of cash receipts, bank reconciliations, cash disbursements, general ledger and journal entries. This weakness is due to the fact that the District employs only one person in the bookkeeping function. Due to the lack of segregation of duties, possible errors or irregularities could occur in the accounting records and not be detected. Understandably, due to the limited number of accounting personnel, the most ideal system of internal control or the most desirable accounting system may not be practicable. Also, the cost of additional employees might exceed any benefits gained. The management of the District is well aware of the loss of internal control that results with their limited staff and are constantly on watch for any problems that would arise.

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 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Board of Commissioners (management), St. Mary Parish Council, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*LeBlanc and Carpenter*

March 19, 1999  
Morgan City, Louisiana