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CLIFFORD DRABHALE, DEPUTY  
OF VERMILION PARISH

FINANCIAL REPORT

DECEMBER 31, 1988

Under provisions of State law, this report is a public document. A copy of the report has been submitted to the clerk and other responsible public officials. The report is available for public inspection at the State House office of the Legislative Auditor General, whose appropriate, at the office of the parish clerk of court.

Release Date 2-29-01

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**HROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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Covington, Louisiana  
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**INDEPENDENT ACCOUNTANTS' REPORT**

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**Partner:** J. Breaux, CPA

**Senior:** R. Poché, CPA

**Senior:** M. Lewis, CPA

**Senior:** J. Hroussard, CPA

**Senior:** J. Breaux, CPA

**Senior:** R. Poché, CPA

**Senior:** M. Lewis, CPA

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**Senior:** M. Lewis, CPA

**Senior:** J. Hroussard, CPA

**Senior:** R. Poché, CPA

**Senior:** M. Lewis, CPA

**Staff:**

**John L. Breaux, CPA, 1999**

**John B. Barker, CPA, 1998**

**John B. Breaux, CPA, 1999**

**John B. Breaux, CPA, 1998**

**George A. Lewis, CPA, 1997, 1998**

**Director of Administration, CPA, 1998**

**Robert L. Hroussard, CPA, 1998**

**James W. Hroussard, CPA, 1999**

**Richard B. Poché, CPA, 1998**

**Richard B. Poché, CPA, 1999**

Member of the Institute of  
Certified Public Accountants  
and the American Institute of  
Certified Public Accountants

**The Board of Commissioners  
Crescent Drainage District of Terrebonne Parish  
Crescent, Louisiana**

We have compiled the accompanying general purpose financial statements of Crescent Drainage District of Terrebonne Parish, a component unit of the Terrebonne Parish Police Jury, as related for the year ended December 31, 1998, 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 processing information that is the responsibility of the Board in the form of financial statements and supplementary schedule. 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.

*Broussard, Poché, Lewis & Breaux, L.L.P.*

Crescent, Louisiana  
May 21, 1999

**QUELIM DRAINAGE DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JURY**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 2000  
See Accountant's Compilation Report**

ASSETS	Governmental Fund Types		
	General Fund	Special Revenue Fund	Debt Service Fund
Cash and cash equivalents	\$ 55,308	\$ -	\$ 17,944
Certificates of deposit	42,990	-	-
Receivables	157,155	-	40,890
Due from other funds	-	-	55
Land and equipment	-	-	-
Amount available in debt service fund	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
<b>Total Assets</b>	<b>\$ 355,453</b>	<b>\$ -</b>	<b>\$ 68,889</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Due to other funds	\$ 91	\$ -	\$ -
Accrued payroll taxes	11	-	-
Bonds payable	-	-	-
Capital lease payable	-	-	-
<b>Total Liabilities</b>	<b>\$ 102</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>			
Investment in general fixed assets	\$ -	\$ -	\$ -
<b>Fund balances:</b>			
Reserved for debt service	\$ -	\$ -	\$ 68,889
Unreserved - undesignated	355,359	-	-
<b>Total fund equity</b>	<b>\$ 355,359</b>	<b>\$ -</b>	<b>\$ 68,889</b>
<b>Total liabilities and fund equity</b>	<b>\$ 355,453</b>	<b>\$ -</b>	<b>\$ 68,889</b>

See Notes to Financial Statements.

<u>Account Groups</u>			
<u>General Fund Assets</u>	<u>General Long-Term Liab.</u>	<u>Total (Memorandum Only)</u>	
\$	-	\$	91,273
-	-	-	42,883
-	-	-	380,248
-	-	-	53
625,164	-	-	625,164
-	60,862	-	60,862
-	90,643	-	90,643
\$	625,164	\$	151,968
-	-	-	-
\$	-	\$	55
-	-	-	11
-	118,800	-	118,800
-	40,205	-	40,205
\$	-	\$	150,971
-	-	-	-
\$	625,164	\$	625,164
-	-	-	-
\$	-	\$	60,862
-	-	-	350,389
\$	-	\$	394,450
-	-	-	-
\$	625,164	\$	1,009,613
-	-	-	-
\$	625,164	\$	1,171,186
-	-	-	-

**GLEYDAN DRAINAGE DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE FUND**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 2009  
See Accountant's Compilation Report**

	General Fund	Special Revenue Fund	Debt Service Fund	Total (Millions of Dollars)
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem tax revenue	\$ 304,815	\$ -	\$ 44,889	\$ 349,704
<b>Intergovernmental:</b>				
State revenue sharing	5,946	-	-	5,946
Interest income	4,815	2,093	800	6,910
Other	279	-	-	279
	<u>\$ 279,861</u>	<u>\$ 2,093</u>	<u>\$ 44,889</u>	<u>\$ 326,843</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public works:</b>				
Salaries and related benefits	\$ 65,376	\$ -	\$ -	\$ 65,376
Compensation paid to board members	2,800	-	-	2,800
Legal and accounting	2,800	-	-	2,800
Insurance	17,400	-	-	17,400
Office rent and supplies	5,800	-	-	5,800
Repairs and maintenance	49,300	-	-	49,300
Supplies	31,600	-	-	31,600
Pension deduction	7,850	-	1,800	9,650
Other	5,500	-	-	5,500
Capital outlay	185,450	-	-	185,450
<b>Debt service:</b>				
Principal	14,380	-	30,000	44,380
Interest	2,850	-	6,000	8,850
Other	-	-	2,180	2,180
	<u>\$ 388,326</u>	<u>\$ -</u>	<u>\$ 38,980</u>	<u>\$ 427,306</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ (108,465)</b>	<b>\$ 2,093</b>	<b>\$ 6,369</b>	<b>\$ (99,999)</b>
<b>Other financing sources:</b>				
Transfers to other funds	-	(156,254)	(4,000)	(160,254)
Transfers from other funds	158,254	-	-	158,254
Proceeds from capital lease	58,883	-	-	58,883
<b>Total other financing sources</b>	<b>\$ 161,137</b>	<b>\$ (156,254)</b>	<b>\$ (4,000)</b>	<b>\$ 6,883</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other sources (totals forward)</b>	<b>\$ 52,672</b>	<b>\$ (154,161)</b>	<b>\$ 2,369</b>	<b>\$ (99,120)</b>

(Continued)

**QUEBEC DRAINAGE DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JURY**

**(COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - ALL DEPARTMENTAL FUND TYPES (CONTINUED)  
Year Ended December 31, 2008  
See Accountant's Compilation Report**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Fund (Miscellaneous Only)</u>
Excess (deficiency) of revenues and other sources over expenditures and other services (paid forward)	\$ 88,858	\$ (334,331)	\$ 1,366	\$ (63,586)
Fund balance, beginning	253,428	334,331	58,496	453,043
Fund balance, ending	<b>\$ 342,286</b>	<b>\$ -</b>	<b>\$ 59,862</b>	<b>\$ 389,457</b>

See Notes to Financial Statements.

GEORGETOWN DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JURY

LETTER TO FINANCIAL STATEMENTS  
FOR ACCOUNTANT'S COMPLIANCE REPORT

**Note 1. Summary of Significant Accounting Policies**

**Reporting Entity:**

The District is 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 as to the transactions of Georgetown District of Vermilion Parish and does not present information on the Vermilion Parish Police Jury, the general government services provided by the governmental unit, and other governmental units that comprise the governmental reporting entity.

**Fund Accounting:**

The accounts of the Georgetown 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 within separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**Governmental Funds:**

**General fund:**

The general fund is the general operating fund of the Georgetown District. It is used to account for all financial resources except those required to be accounted for in other funds.

**Special revenue funds:**

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Georgetown District's special revenue funds are used to account for monies derived from a bond issue to be used for construction and repairs within the District.

**Debt service funds:**

Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

**Fixed Assets and Long-term Liabilities:**

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the general fund assets account group, rather than in governmental funds. Public domain or infrastructure are not capitalized. No depreciation has been provided on general fund assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

Long-term liabilities reported to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.



**NOTES TO FINANCIAL STATEMENTS**  
**(See Auditor's Compliance Report)**

The two account groups are not "funds." They are concerned only with the measurement of financial position, not with measurement of results of operations.

**Basis of Accounting:**

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied.

**Revenues:**

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as cash or claims receivable. Taxpayer-derived income and gross receipts 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 liability amount is certain.

**Expenditures:**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule includes principal and interest on general long-term debt which is recognized when due.

**Dispositive Practices:**

The District did not adopt a budget for the year ended December 31, 2000.

**Investments:**

Investments are stated at cost which approximates market. These investments are time deposits which are fully secured through the pledge of bank issued securities or Federal Deposit Insurance.

**Inventory:**

The Canyon Drainage District has no inventory. The cost is recorded as an expenditure at the time the items are purchased.

NOTES TO FINANCIAL STATEMENTS  
(See Auditor's Compilation Report)

**Vacation and Sick Leave:**

The Cayman Drainage District has the following policy related to vacation and sick leave:

**Sick leave:**

Any employee of this governing body shall be entitled to sick leave not to exceed two (2) weeks. An employee taking sick leave shall notify the board member to whom directly he is working that he will not report for work that day due to illness. If any employee is absent for more than two (2) consecutive days, the employee must submit a physician's certificate to certify the number of days which the employee was unable to work due to illness. Otherwise, the employee will not be paid for the days missed. This policy does not provide for absence from work due to mental illness nor self-inflicted wounds which occur on duty. This policy does not provide for accumulation and vesting of leave.

**Vacation:**

An employee of this governing body shall have ten (10) paid vacation days annually beginning after completion of one year of employment. The number of paid vacation days increases to fifteen (15) days after completion of two years of employment. All days other than Fridays, Sundays, and holidays are to be considered as working days. Vacation time may not accumulate.

**Total Columns on Combined Statements:**

Total columns on the combined 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 is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Note 2. Changes in General Fixed Assets**

A summary of changes in general fixed assets follows:

	Equipment	Land	Total
Balance, December 31, 1998	\$427,714	£ 14,000	\$441,714
Additions	183,450	-	183,450
Reductions	-----	-----	-----
Balance, December 31, 2000	\$611,164	£ 14,000	\$625,164

**NOTES TO FINANCIAL STATEMENTS**  
for Accountants Compilation Report

**Note 3. Changes in General Long-Term Debt**

A summary of changes in long-term debt is as follows:

	<u>Capital Lease Payable</u>	<u>General Obligation Bonds (Paid 94-01-07)</u>	<u>Total</u>
Balance, December 31, 1999	\$ -	\$ 148,000	\$ 148,000
Additions	380,835	-	380,835
Reductions	<u>(119,330)</u>	<u>(138,000)</u>	<u>(119,330)</u>
Balance, December 31, 2000	\$ 41,505	\$ 110,000	\$ 151,505

On April 1, 1995, the District issued \$200,000 general obligation bonds with varying interest rates of 7.5% to 7.0%. The bonds require annual payments of \$6,886 to \$49,889, through April 1, 2003.

On March 18, 2000, the District signed a \$188,835 capital lease with State Construction Equipment Company. The lease requires monthly payments of \$1,703 through March 18, 2003. The annual rate of interest is 6.75%.

All general obligation bonds are secured by ad valorem tax assessments.

The annual requirements to service all debt outstanding as of December 31, 2000, including interest payments of \$1,367 are as follows:

2001	\$ 35,446
2002	35,480
2003	45,345
	<u>\$ 116,271</u>

**Note 4. Revisions**

The revisions recorded in the accompanying financial statements represent uncollected ad valorem taxes at December 31, 2000.

**Note 5. Due From/To Other Funds**

Individual fund balances due from/to other funds at December 31, 2000 are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General fund	\$ -	\$ 5,855
Special revenue fund	3,000	-
EWB service fund	<u>50</u>	<u>-</u>
<b>Total</b>	<b>\$ 3,050</b>	<b>\$ 5,855</b>

**NOTES TO FINANCIAL STATEMENTS**  
 (See Accountant's Compilation Report)

**Note 5. Cash, Cash Equivalents, and Investments**

For reporting purposes, cash and cash equivalents include cash and certificates of deposit with an original maturity of ninety days or less. The Drainage District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit with state banks having their principal offices in the State of Louisiana, or any other federally insured investment. The Drainage District may also invest in shares of any licensed and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 2000 were accrued as follows:

	Bank Balance	FDIC Insurance	Balance Amount
General deposits	\$ 42,000	\$ 42,000	\$ -
Certificates of deposits	42,502	42,502	-
	\$ 104,502	\$ 104,502	\$ -

**Note 7. Levied Taxes**

All valuations taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
General corporate purposes	.18.00	.18.00
Debt service purposes	.3.00	.3.00

QUINTAN BLANQUE DISTRICT OF VERMILION PARISH  
VERMILION PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS  
Year Ended December 31, 2009  
See Accountant's Compensation Report

Richard W. Harder	\$	600
Louis F. Hennessey		600
Clyde Kassis, Jr.		600
Adrian LaFrance		300
Joseph D. Simon		500
	\$	<u>2,600</u>

\*The schedule of compensation paid to board members was prepared in compliance with House Resolution No. 54 of the 57th Session of the Louisiana Legislature.



The Board of Commissioners  
Gearyton Drainage District of Yamhill Parish

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

None of the employees included on the list of employees provided by management in agreed-upon procedure (I) appeared on the list provided by management in agreed-upon procedure (II).

**Budgeting**

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

Gearyton Drainage District did not adopt a budget for the fiscal year 2000.

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

Gearyton Drainage District did not adopt a budget for the fiscal year 2000.

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%.

Gearyton Drainage District did not adopt a budget for the fiscal year 2000.

**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 approval.

**Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were properly substantiated as required by LS&RS 41:1 through 42:12 (the open meetings law).

Gearyton Drainage District is only required to post minutes of each meeting and the accompanying agenda in the files of the District's office building; management has asserted that such documents were properly posted.

*Notes*

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 examined 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.

*Advances and Salaries*

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.

The report from the prior year did not have any suggestions, recommendations, and/or comments.

*Other*

The financial report for the year ended June 30, 2008, was not filed with the Legislative Auditor's office within six months after the close of the fiscal year as required by law.

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 Gearys Heritage District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the reliability of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Bourgeois, Poché, Lewis, & Parsons, L.L.P.*



**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

For: 25, 2008 (Date Transmitted)

ROBERTO, FREDERICK, LEON & BREWER, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 302

MONROE, LOUISIANA 70507-0302

(Auditors)

In connection with your completion of our financial statements as of (date) 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 Field representations.

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

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2012, 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 5, 1993, under circumstances that would constitute a violation of LSA-RS 42:1113.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1305-14) or the budget requirements of LSA-RS 38:24.

Yes  No

**Accounting and Reporting**

All non-concept governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:5, 44:7, 44:21, and 44:26.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 53-463, and/or 38-82, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 44:513.  
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 6 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 36:1413.83-1413.85.  
Yes  No

#### Advances and Benefits

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 14:106, and AG opinions 74-728.  
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.

	Secretary	Nov. 26, 2003	Date
	Treasurer	Nov. 26, 2003	Date
	President	Nov. 26, 2003	Date

GRUYERAN ENCLAVAGE DISTRICT DE VERMEIL PAROISSE

MANAGEMENT'S CORRECTIVE ACTION PLAN  
Year Ended December 31, 2008

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

**Budget Adoption**

**Finding:** A budget was not adopted for the fiscal year 2008.

**Cause:** The District was unaware of changes to the Local Government Budget Act requiring them to adopt a budget. The District was exempt from these requirements in years past.

**Reconciliation and response:** We reviewed, and management agrees, that the District adopt a budget prior to the beginning of the fiscal year as required by the Local Government Budget Act.

**Report Filing**

**Finding:** The financial report for the year ended June 30, 2008, was not filed with the Legislative Auditor's office within six months after the close of the fiscal year as required by law.

**Cause:** Information needed to accurately complete the financial report was not available in order to allow the timely completion of the report.

**Reconciliation and response:** We reviewed, and management agrees, that every effort will be made to ensure that the information needed for the timely completion of the report is available.

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

The District did not receive any federal awards for the year ended December 31, 2008.

**Section III. Management Letter**

The District did not receive a management letter for the year ended December 31, 2008.

**Responsible party:** Clyde Reese, Sr., President