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NAVOD BOSSK IBER GRANTY  
 DRAINAGE DISTRICT  
 STATEMENT OF FINANCIAL  
 CONDITION FOR YEARS ENDED  
 DECEMBER 31, 1994, 1995 AND 1996  
 (UNAUDITED)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, as required, 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: April 28, 1997



LAWRENCE W. FINKEL JR.  
 LOUISIANA LEGISLATIVE AUDITOR  
 P. O. Box 985 • 874 Broadway  
 Baton Rouge, Louisiana 70802

BAVON BONNE IDEE GRAVITY DRAINAGE DISTRICT  
Post Office Box 249  
New Orleans, Louisiana 70118

President  
Warren H. White

May 21, 1958

Mr. Donald Eyles, CIV, CPA  
Louisiana Legislative Auditor  
P. O. Box 74597  
Tulsa, Okla., LA 70104-9377  
Dear Mr. Eyles:

Enclosed you will find a report of the financial operations of the Bayou Bonne Idee Gravity Drainage District for the years 1954, 1955 and 1956.

Hill, Indiana & Co. of Metairie are your approved auditors for Louisiana Parish. They priced our audit at \$1,350. In our case, with 22 deposits and 13 checks over the three year period, we consider this price unfair to the taxpayers. My personal CPA, Mr. Larry Pickett, D.D.S., said he had been a state approved auditor in the past but did not have time to do all the required paper work. The only way the Public Service would take it as their account was for them to write all the books. Our Board's Board did not want this.

Be trust that the enclosed will serve your needs and we appreciate your understanding.

Respectfully,

  
Warren H. White, Chairman

Encl:

1. Report of financial condition by ~~W.H.~~ Pickett, CIV.  
2. Copy of 1954 letter to Mr. Eyles.

WATCO BONNE ILLER GRAVITY  
 DRAINAGE DISTRICT  
 RECONCILIATION OF CASH ACCOUNT  
 1994, 1995 AND 1996  
 (UNAUDITED)

	<u>1994</u>	<u>1995</u>	<u>1996</u>
CASH - BEGINNING BALANCE	\$ 1,888	\$ 7,288	\$ 13,244
TOTAL REVENUES	7,116	8,553	7,430
TOTAL EXPENDITURES	<u>(1,528)</u>	<u>( 594)</u>	<u>(12,073)</u>
CASH - ENDING BALANCE	<u>\$ 7,205</u>	<u>\$ 13,248</u>	<u>\$ 8,601</u>

SEE ACCOUNTANT'S COMPILATION REPORT

DAYTON BOONE EISE GRAYTT  
SPAINBORO DISTRICT  
INCOME STATEMENT FOR YEARS  
1994, 1995 AND 1996  
(UNAUDITED)

	<u>1994</u>	<u>1995</u>	<u>1996</u>
<b><u>REVENUES</u></b>			
AD VALOREM TAXES	\$ 6,063	\$ 6,328	\$ 7,203
INTEREST INCOME	<u>168</u>	<u>328</u>	<u>227</u>
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ 7,120</u></b>	<b><u>\$ 6,553</u></b>	<b><u>\$ 7,430</u></b>
<b><u>EXPENDITURES</u></b>			
1993 ACCOUNTS PAYABLE	\$ 213	\$ -0-	\$ -0-
REPAIRS AND IMPROVEMENTS			
COAT WALK BRIDGE	1,138	517	12,041
PROPERTY TAX	373	-0-	-0-
LEGAL & RECORDING FEES	-0-	19	-0-
BID ADVERTISEMENTS	<u>-0-</u>	<u>58</u>	<u>27</u>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 1,523</u></b>	<b><u>\$ 586</u></b>	<b><u>\$ 12,038</u></b>
<b><u>EXCESS (DEFICIENCY) OF</u></b>			
<b><u>REVENUES OVER EXPENDITURES</u></b>	<b><u>\$ 5,597</u></b>	<b><u>\$ 5,356</u></b>	<b><u>\$ (4,608)</u></b>

SEE ACCOUNTANT'S COMPILATION REPORT

BAYCO WOODS IDES GRAVITY  
 DRAINAGE DISTRICT  
 BALANCE SHEET FOR YEARS ENDED  
 DECEMBER 31, 1994, 1995 AND 1996  
 (UNAUDITED)

	<u>1994</u>	<u>1995</u>	<u>1996</u>
<u>ASSETS</u>			
CASH	\$ 7,289	\$ 13,344	\$ 8,601
RECEIVABLE-AD VALOREM TAX	<u>8,401</u>	<u>7,382</u>	<u>7,367</u>
<u>TOTAL ASSETS</u>	<u>\$ 15,690</u>	<u>\$ 20,726</u>	<u>\$ 15,968</u>
<u>LIABILITIES &amp; FUND EQUITY</u>			
LIABILITIES - ACCOUNTS PAYABLE	\$ -0-	\$ -0-	\$ -0-
FUND EQUITY	<u>15,690</u>	<u>20,726</u>	<u>15,968</u>
<u>TOTAL LIABILITIES &amp; FUND EQUITY</u>	<u>\$ 15,690</u>	<u>\$ 20,726</u>	<u>\$ 15,968</u>

SEE ACCOUNTANT'S COMPILATION REPORT



LAWRENCE W. PICKETS, JR.  
CERTIFIED PUBLIC ACCOUNTANT  
P. O. Box 565 - 211 Highway  
Cade, Louisiana 71524  
Phone (225) 876-0483  
Fax (225) 876-0472

**NAVON BOONE IDEE GRAVITY DRAINAGE DISTRICT  
NEW BOYD, LOUISIANA**

I have compiled the accompanying balance sheet of NAVON BOONE IDEE GRAVITY DRAINAGE DISTRICT as of DECEMBER 31, 1994, 1995, and 1996, and the related statement of income for the years 1994, 1995, and 1996 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the individuals or company whose financial statements are presented. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the individual's or company's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

CERTIFIED PUBLIC ACCOUNTANT  
MAY 3, 1997

ACCOUNTING RECORDS. During the 36 months covered by this audit, there was an average of one and one-half [1½] checks written per month. In my opinion, properly noted check stubs and deposit slips served our purpose....especially since all checks required two [2] signatures (a policy which I required on becoming Chairman of the District-  
SIXTY DAYS & RESUMPTION OF DUTIES. Again, I was not aware of the Surety bond requirement. As to the "recognition of duties", it would be nice. So far, the two full time farmers, a rural mail carrier and an I. P. employee who serve on the Commission with me are good, honest, hard working people who attend meetings as their busy schedules allow. They help if they have time. I will try to delegate more.

In closing, I want to express the Wayne County Drainage District's deep appreciation for your having sent Mr. Gollner and his assistant to bring us up to date with a free audit. They were a pleasure to work with. We expect the Police Jury to provide accounting services in the future.

Again, Mr. Kyle, we thank you.

Respectfully,



Marvin S. White  
Chairman

MSW/0

BOYON BONNE IDEE GRAVITY DRAINAGE DISTRICT

Post Office Box 349

Metairie, Louisiana 70001

President

Wesley White

June 10, 1994

Dr. Daniel Kyle, CPA, DFE  
Louisiana Legislative Auditor  
P. O. Box 74399  
Baton Rouge, LA 70804-9399  
Dear Dr. Kyle,

Following are my responses to "findings" of your Mr. Charles Collier as regards operation of our Boyon Bonne Idee Gravity Drainage District.

First, a little about myself that you may better understand why the financial affairs of the District have been handled as they have. At the urging of Mr. Duke Shockleford, a well respected Denton, La. farmer and cotton gin owner, the commission members came to me about four (4) years ago asking that I come on the Commission and serve as Chairman. My background included having been President of the Ouachita Valley Council-54, Scouts of America, Pres. Northshore Parish Police Jury (during the '70s), Pres. of West Parish Cattlemen's Ass'n, Mem'n of the Board of New House Methodist Church for about 20 years, serving on the State Board of La. Farm Bureau and a few other positions of public responsibility, plus a lifetime of farming and raising cattle. I remain, even at the age of 73, very active, and recognized as one who "gets things done". In the process, I always try to comply with the intent of the law, if not the letter, and the fewer people it takes, the better.

My responses to the audit "findings" follow:  
SECOND ANNUAL FINANCIAL STATEMENTS. I did not know of this requirement for it was not a part of my professional practice as head of the district, as he related to me as my job as Chairman. Prior to my getting the one (1) mill tax passed for 1993, there was zero funding for District operations. We could not hire anyone to do anything regardless of the law.

(cont'd)