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KINDER DRAINAGE DISTRICT NO. 2  
OF ALLEN PARISH  
KINDER, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513 (1)(1)(c)(i)

AFFIDAVIT

Personally came and appeared before me the undersigned authority A. RAY MILLER, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Kinder Drainage District No 2 as of December 31, 1999 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition A. RAY MILLER, who, duly sworn, deposes and says that the Kinder Drainage District No 2 received less than \$50,000 in revenues and other sources for the fiscal year ended December 31, 1999 and accordingly is not required to have an audit for the previously mentioned fiscal year-end.

*A. Ray Miller*  
Secretary-Treasurer

Sworn to and subscribed before me, this 16th day February 1999

*Allen McSee*

NOTARY PUBLIC

AS TO SIGNATURE

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.

A. Ray Miller  
Secretary Treasurer  
P. O. 37  
Reeves, LA 70658  
737 666 2192

Release Date \_\_\_\_\_  
Feb 23 2000

KINDER DRAINAGE DISTRICT NO.2  
OF ALLEN PARISH  
KINDER, LOUISIANA

GOVERNMENTAL FUND TYPE - GENERAL FUND

BALANCE SHEET \* DECEMBER 31, 1999

ASSETS:

Cameron State Bank NOW Checking	409.55
Cameron State Bank CD	35,573.92
Hibernia National Bank IMMA	4,172.52
Jeff Davis & Trust Company CD	<u>61,802.27</u>

TOTAL CASH 101,958.26

1999 Ad Valorem Tax 45,723.00 - 1,125.60 =	44,597.40
1999 Revenue Sharing 2/3 of 3,853.00 =	<u>2,568.66</u>

TOTAL RECEIVABLES 47,166.06

TOTAL ASSETS: 149,124.32

LIABILITIES & FUND EQUITY:

Account Payable - Pension Fund 1,368.23

Fund Equity - Fund Balance Unreserved  
Undesignated 147,756.09

TOTAL LIABILITIES & FUND EQUITY 149,124.32

STATEMENT "A"

KINDER DRAINAGE DISTRICT NO. 2  
OF ALLEN PARISH  
KINDER, LOUISIANA

GENERAL FUND

Statement of Revenues, Expenditures,  
and changes in Fund Balance  
for the year ended December 31, 1999

REVENUES:

Parish Sources:

Ad Valorem Taxes	40,365
" " Interest	91

State Sources:

Revenue Sharing	3,815
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Bank Deposits Interest Earned	<u>5,228</u>
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TOTAL REVENUES:	49,499
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EXPENDITURES:

General Administrative:

Commissioners Per Diem	2,820
Secretary-Treasurer Fee	1,800
Officers Surety Bonds	200

Public Works:

Drainage & Flood Work	45,536
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Deduction from Ad Valorem Tax:

Pension Fund	<u>1,247</u>
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TOTAL EXPENDITURES:	51,603
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EXPENDITURES EXCEED REVENUES	(2,104)
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FUND BALANCE JANUARY 1, 1999	104,063
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FUND BALANCE DECEMBER 31, 1999	101,959
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STATEMENT "B"

KINDER DRAINAGE DISTRICT NO. 2  
OF ALLEN PARISH  
KINDER, LOUISIANA

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual for the Year Ended  
December 31, 1999.

REVENUES:	BUDGET	ACTUAL	VARIANCE
Ad Valorem Taxes	36,000	40,365	+4,365
"            Interest	100	91	= 9
State Revenue Sharing	3,800	3,815	+ 15
Cameron State Bank NOW a/c Interest	500	286	- 214
"            CD	1,700	1,486	- 214
Hibernia National Bank IMMA "	200	206	+ 6
Jeff Davis Bank CD	<u>3,400</u>	<u>3,250</u>	<u>- 150</u>
 TOTAL REVENUES	 45,700	 49,499	 + 3,799
 EXPENDITURES:			
Commissioners Per Diem	3,600	2,820	- 780
Secretary Fee	1,800	1,800	-0-
Officers Bonds	200	200	-0-
Drainage & Flood Control	38,800	45,536	+ 6,736
Pension Fund	<u>1,200</u>	<u>1,247</u>	<u>+ 47</u>
 TOTAL EXPENDITURES	 45,600	 51,603	 + 6,003
 DEFICIENCY OF REVENUES OVER EXPENDITURES	 100	 (2,104)	 2,204
 FUND BALANCE JANUARY 1, 1999	 104,063		
FUND BALANCE DECEMBER 31, 1999	 101,959		

STATEMENT "C"

KINDER DRAINAGE DISTRICT NO 2  
OF ALLEN PARISH  
KINDER, LOUISIANA

NOTES TO FINANCIAL STATEMENT FOR DECEMBER 31, 1999

1. Kinder Drainage District No 2 has no fixed assets and no long term liabilities as of December 31, 1999
2. The district has no full time employees
3. The secretary is A. Ray Miller, whose address is P. O. Box 37 Reeves, LA 70658, telephone 337 666 2492, and received a fee of 150.00 per month for the 12 months in 1999 totalling \$1,800.00 for the year.
4. The following are commissioners appointed by the Allen Parish Police Jury and receive \$60.00 per diem for meetings attended during the year 1999.

Lloyd Manuel, 10446 US190, Kinder, LA 70648	660.00
Thomas H. Mayes, Jr 509 Park RD, Kinder, LA	600.00
Norman Fontenot, 355 Jesse Johnson RD Kinder	600.00
C. H. Unkel, 19510 US 190, Kinder, LA	660.00
Roger J. Young, 19510 Parish Line Rd, Kinder	300.00
TOTAL	

5. The officers are: Lloyd Manuel, President  
Thomas H. Mayes Jr, Vice President  
A. Ray Miller, Secretary-Treasurer
6. The Kinder Drainage District No 2 received no Federal Funds in 1999

1-5-00

MINUTES of a regular meeting of the Board of Commissioners of Kinder Drainage District No. 2 held at their regular meeting place in the office of Kinder Rice Drier, Kinder, Louisiana January 5, 2000 at 8:00 AM

Present: Lloyd Manuel, Norman Fontenot, C. H. Unkel, Roger J. Young

Absent: Thomas H. Mayes, Jr

A quorum being present the meeting was called to order by the President Lloyd Manuel and reading of minutes of previous meeting dispensed with.

After discussion a motion was made by C. H. Unkel, seconded by Norman Fontenot and carried unanimously that the following budget be adopted for the year 2000.

REVENUES:	1998	1999	2000
Ad Valorem Taxes	36,169	40,365	40,000
" " Interest	109	91	100
State Revenue Sharing	4,264	3,815	3,900
Cameron State Bank NOW Interest	500	286	300
" " " CD "	1,701	1,486	1,480
Hibernia " IMMA "	302	206	100
Jeff Davis " CD "	<u>3,337</u>	<u>3,250</u>	<u>3,300</u>
TOTAL REVENUES:	46,382	49,499	49,080
EXPENDITURES:			
Commissioners Per Dies	3,240	2,820	3,600
Secretary Fee	1,800	1,800	1,800
Officers Bonds	200	200	200
Office Supplies	17	-0-	-0-
Maintenance = Revenue Sharing	4,264	3,815	3,800
Maintenance - General Fund	35,155	41,721	42,000
Pension Fund	<u>1,114</u>	<u>1,247</u>	<u>1,300</u>
TOTAL EXPENDITURES:	45,790	51,603	52,700
EXCESS OR DEFICIENCY OF RECEIPTS OVER EXPENDITURES	592	(2,104)	(3,620)
FUND BALANCE JANUARY 1	103,471	104,063	101,959
FUND BALANCE DECEMBER 31	104,063	101,959	98,339
ASSETS:			
	12/31/98	12/31/99	
Cameron State Bank NOW	3,881.25	409.55	
" " " CD	34,587.85	35,573.92	
Hibernia Bank IMMA	7,541.78	4,172.52	
Jeff Davis Bank	<u>58,552.15</u>	<u>61,802.27</u>	
TOTAL ASSETS - CASH	104,062.93	101,958.26	
Decrease	(2,104.67)		

ATTEST

*G. Ray Miller*

Secretary

*Lloyd Manuel*

President