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ACCOUNTANTS' REPORT

The Board of Commissioners
Bayou Malet and Plaquemine Gravity Drainage
District No. Ten of St. Landry Parish
Opalousee, Louisiana

I have audited the accompanying financial statements of the Bayou Malet and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish (a governmental entity which is a component unit of the St. Landry Parish Police Jury) as of and for the year ended December 31, 1996. These financial statements are the responsibility of Bayou Malet and Plaquemine Gravity Drainage District No. Ten's management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and with generally accepted governmental auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component financial statements referred to above present fairly, in all material respects, the financial position of the Bayou Malet and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish, as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Opalousee, Louisiana
June 28, 1997

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1990

	GOVERNMENTAL FUND TYPES	
	GENERAL	DEBT SERVICE
ASSETS		
Cash	\$15,051	\$0
Investments	589,029	22,445
All salaries taxes receivable (net of allowance for uncollectibles)	142,599	106,604
State revenue sharing receivable	6,483	
Equipment		
Other assets	275	
Amount available in Debt Service Fund		
Amount to be provided for retirement of long-term debt		
Total assets	\$871,458	\$129,149
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$1,858	
Bonds payable		
Total liabilities	1,858	0
FUND EQUITY		
Investment in general fixed assets		
Fund balance		
Reserved for debt service		129,149
Reserved for equipment replacement	473,000	
Unreserved, undesignated	397,602	
Total fund equity	869,602	129,149
Total liabilities and fund equity	\$871,458	\$129,149

See accompanying notes and accountant's report.

ACCOUNT GROUPS		TOTALS
GENERAL	LONG-TERM	(MEMORANDUM
FUND ASSETS	DEBT	ONLY)
		December 31, 1985
		\$15,051
		\$27,678
		349,294
		8,463
\$21,625		\$21,625
		225
	22,418	22,418
	\$97,582	\$97,582
\$201,625	\$1,029,000	\$2,422,289
		31,856
	1,029,000	1,029,000
0	1,029,000	1,029,856
\$21,625		\$21,625
		129,142
		477,008
		182,602
\$21,625	0	1,490,349
\$201,625	\$1,029,000	\$2,422,289

BAYOU BALLET AND FLAQUEMINE GRAVITY DRAINAGE
 DISTRICT NO. TEN OF ST. LAFAYETTE PARISH
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHARGES BY FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1988

	GOVERNMENTAL FUND TYPES		TOTAL (MEMORANDUM ONLY)
	GENERAL	DEBT SERVICE	
REVENUES			
Taxes-Property	\$149,405	\$108,376	\$257,781
Intergovernmental			
State revenue sharing	8,483		8,483
Drainage District 12	19,800		19,800
Other			
Interest	28,130	1,062	29,192
Special maintenance work	162,270		162,270
Miscellaneous	489		489
Proceeds of bond sale			0
Total revenues	\$287,016	\$111,741	\$468,757
			473,800
EXPENDITURES			
Current operating			
Water	64,558		64,558
Truck rental	11,373		11,373
Chemical treatment-canal	60,342		60,342
Fuel and oil	19,330		19,330
Insurance	13,141		13,141
Workers compensation	4,276		4,276
Payroll tax	5,385		5,385
Port claim and mileage	3,680		3,680
Professional fees	8,880		8,880
Utilities	1,547		1,547
Equipment repairs	37,658		37,658
Mobile telephone	1,573		1,573
Moving equipment	3,139		3,139
Travel reimbursement	687		687
Dues and memberships	489		489
Material and supplies	1,948		1,948
Office supplies	147		147
Pager expense	325		325
Miscellaneous	598		598
Total current operating	208,808	0	208,808

Continued on next page.

**BAYOU MALLET AND FLAGLEMBRE GRAVITY DRAINAGE
DISTRICT NO. 1014 OF ST. LANDRY PARISH
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1996**

	GOVERNMENTAL FUND TYPES		
	GENERAL	DEBT SERVICE	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (continued)			
Debt service			
Bonds paid		38,000	38,000
Interest paid		62,731	62,731
Maintenance fee		990	990
Total debt service	0	101,681	101,681
Capital outlay	17,479		17,479
Total expenditures	256,024	101,681	357,705
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	120,990	10,000	131,050
OTHER FINANCING SOURCES (uses)			
Operating transfers in	0		0
Operating transfers out		0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	120,990	10,000	131,050
BEGINNING FUND BALANCE	563,244	179,082	682,326
ENDING FUND BALANCE	\$684,235	\$189,082	\$873,317

See accompanying notes and additional report.

**BAYOU MALLET AND FLAQUEMINE GRABITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1995**

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Taxes-Property	\$144,800	\$149,200	\$4,400
Intergovernmental	10,200	18,400	8,200
Other	180,975	189,108	8,133
Total revenues	345,975	356,708	\$10,733
EXPENDITURES			
Current operating	246,500	238,800	7,700
Capital outlay	19,800	17,410	(2,390)
Total expenditures	266,300	256,210	\$10,090
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	89,675	100,498	(10,823)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	89,675	100,498	(10,823)
BEGINNING FUND BALANCE	503,244	503,244	0
ADJUSTMENTS TO FUND BALANCE	0	0	0
ENDING FUND BALANCE	\$592,919	\$603,742	(\$10,823)

See accompanying notes and accountants' report.

**BOYDUMALLET AND PLAGUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1995**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. SCOPE OF ENTITY

The entity being reported on is the BoyduMallet and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish, which is a component unit of the St. Landry Parish Police Jury. The financial report includes all funds over which the District exercises oversight responsibility. This responsibility includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

The District was created by the St. Landry Parish Police Jury as authorized by Louisiana Revised Statute 386:1761. The District is governed by a Board of Commissioners, which consists of five commissioners appointed by the St. Landry Parish Police Jury.

The Gravity Drainage District was established for the purpose of opening and maintaining all natural drains in the district, where drainage is accomplished using the natural force of gravity.

B. FUND ACCOUNTING

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

General Fund

The General Fund is the general operating fund of the Boydu Mallet and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principals, interest, and related costs.

**BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
NOTICE TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998**

C. BASIS OF ACCOUNTING

The accounting and financial reporting financial treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is utilized by the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Revenues from local sources consist primarily of property taxes. Property tax revenues and amounts received from the State of Louisiana are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchase of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund-type inventories are recorded as expenditures when purchased and items on hand at year-end, if any, are not recorded as assets. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. INVESTMENTS IN CASH

Investments are stated at cost or amortized cost, which approximates market.

Louisiana statutes authorize the District to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investments.

E. BUDGETS AND BUDGETARY ACCOUNTING

The DISTRICT adopts an annual budget for the General Fund. The annual budget is prepared on the cash basis of accounting. Any revisions that alter the total expenditures must be approved by the Board of Commissioners. Subsequent to year end, the Board adopts an amended budget approving such additional expenditures.

F. ENCUMBRANCES

The District does not employ the encumbrance system of accounting.

**BAYOU MULLET AND PLACEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1998**

G. FIXED ASSETS AND LONG-TERM LIABILITIES

All items of property, plant and equipment are recorded in the General Fixed Assets Account Group. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and no depreciation is computed or recorded thereon. Infrastructures are not capitalized. Interest costs incurred on fixed assets, if any, are not capitalized.

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

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

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

H. PENSION PLAN, VACATION AND SICK LEAVE

The District does not have a pension plan or a vacation and sick leave policy. The benefit members and employees participate in the Social Security Retirement System.

I. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in those columns do not present financial position, results of operations, or changes in financial position, in conformity with generally accepted principles.

NOTE 2 - CASH

At December 31, 1998, the bank balances of cash in the NOW checking account was \$18,147, and the investment balance was \$527,440 respectively. The cash and investments are insured by federal deposit insurance up to \$100,000 for each type of account. Securities must be pledged for any amounts in excess of the \$100,000 limit.

**BAYOU MALLET AND FLAGLEMIERE GRANTY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1996**

3 - AD VALOREM TAXES

The District's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District. Property taxes are due on October 1 and become delinquent by January 1 of the following year. The St. Landry Parish Sheriff levies, collects, and distributes the property taxes for the District using the assessed values determined by the Tax Assessor of St. Landry Parish.

The millage assessed by the District was 34.51 mills for 1996.

The District was required to remit 3.30365% in 1996 of the total ad valorem taxes per the tax roll to the pension fund. This amount is determined by the legislature each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the pension fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of pension fund distributions. A breakdown of tax receivable is as follows:

	Total Per Tax Roll	Pension Fund Requirements	Tax Receivable	
	Total Per Tax Roll	Pension Fund Requirements	Allowance for Uncollectible Tax	
			Tax Receivable	
1996	\$273,242	\$ 9,279	\$ 14,286	\$ 249,677

An estimated allowance for uncollectible property tax has been set up based on prior years experience.

NOTE 4 - FUND BALANCE

The General Fund does not have a deficit fund balance for the years ended December 31, 1996.

NOTE 5 - INTERFUND RECEIVABLE, PAYABLE

There were no interfund receivables or payables for the year ended December 31, 1996.

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
CLOUDESAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1988

NOTE 6: CHANGES IN LONG-TERM DEBT

The following is a summary of changes in long-term debt as of December 31, 1988:

Description of Debt	Beginning Balance	Increase (Decrease)	Ending Balance
General Obligation Bonds			
1989 Issue	\$435,000	(\$15,000)	\$420,000
1984 Issue	623,000	(23,000)	600,000
Total Outstanding	\$1,058,000	(\$38,000)	\$1,020,000

The annual requirements to retire general long-term debt as of December 31, 1988 are as follows:

Year Ending December 31, 1989	Principal	Interest	Total
1989	43,800	56,344	100,144
1990	44,800	56,374	101,174
1991	45,800	56,379	102,179
2000	51,000	51,314	102,314
2001-2005	297,000	207,380	504,380
2006-2010	350,000	98,767	448,767
Later years	180,000	18,875	198,875
	\$1,020,000	\$948,961	\$1,968,961

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LAMERY PARISH
ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 7 CHANGES IN GENERAL, FIXED ASSETS

A summary of general fixed assets is as follows for the years ended December 31, 1996:

	Beginning Balance	Additions	Ending Balance
Equipment 1996	\$594,185	\$17,418	\$611,603

NOTE 8 BUDGETS - RECONCILE MODIFIED ACCRUAL BASIS TO CASH BASIS

Budgets are adopted on the cash basis of accounting.

The revenues shown on pages 4 through 7 (modified accrual basis of accounting) are reconciled with the amounts reflected in the budget comparisons (cash basis of accounting) on pages 8 and 9 as follows:

1996	
Revenues - cash basis	\$140,580
Less: Prior year property tax receivable	(142,448)
Prior year state revenue sharing receivable	(8,483)
Add: Current year property tax receivable	142,580
Current year state revenue sharing receivable	8,483
Revenues - accrual basis	\$140,422

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
 DISTRICT NO. TEN OF ST. LANDRY PARISH
 OROUSSAS, LOUISIANA
 NOTE TO FINANCIAL STATEMENTS
 DECEMBER 31, 1998

NOTE 9: COMPENSATION PAID TO BOARD MEMBERS

Compensation paid to board members for the years ended December 31, 1998 are as follows:

	1998
Alex A. Reiners	\$750
Floyd Dupre	750
Joseph H. Lastrapes	750
Arnie A. Blair	400
James H. Lafleur	750
Totals	\$3,600

The following board members were paid for rent on their vehicles:

Alex A. Reiners	\$5,000
Floyd Dupre	4,200
	\$9,200

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

To the Board of Commissioners
Bayou Malier and Plaquemine Gravity Drainage
District No. Ten of St. Landry Parish
Opelousas, Louisiana

I have audited the component unit financial statements of the Bayou Malier and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish, Opelousas, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

I have conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of the Bayou Malier and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish, Opelousas, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management 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 executed in accordance with management's authorization and recorded properly to permit the preparation of the component unit 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, that procedures 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 my audit of the component unit financial statements of the Bayou Malier and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish, Opelousas, Louisiana, for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal controls structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of management and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Opelousas, Louisiana
June 20, 1997

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

To the Board of Commissioners,
Bayou Lafourche and Plaquemine Gravity Drainage
District No. Ten of St. Landry Parish
Opelousas, Louisiana

I have audited the component unit financial statements of the Bayou Lafourche and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish, Opelousas, Louisiana, as of and for the year ended December 31, 1999 and have issued my report thereon dated June 20, 1999.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. I performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the component unit financial statements. The results of my tests of compliance disclosed the following instances of noncompliance that may be material to the component unit financial statements but for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the District's 1999 component unit financial statements.

Compliance with laws, regulations and contracts applicable to the District, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audits of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Opelousas, Louisiana
June 20, 1999