

FRANK MANDI GERVYTT DRAINAGE DISTRICT
 NO. 6 OF PARAGUINE PARISH
 PARAGUINE PARISH POLICE JURY
 STATE OF LOUISIANA

General Purpose Financial Statements
 As of and for the Year Ended December 31, 1990
 With Supplemental Information Schedule

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EXHIBIT 1

PARISH HERED CEMETERY DRAINAGE DISTRICT NO. 1
 OF PARISH OF PAROISE
 PAROISE PARISH POLICE JURY
 STATE OF LOUISIANA

Statement of Compensation Paid Board Members
 For the Year ended December 31, 1984

NAME:	AMOUNT
Charles Biotte	\$ 75
Robert Vidrine	50
Andrey Landrenea	75
Richard Biotte	75
Total	\$275

PLAQUE MINOR IDENTITY ORIGINATOR DISTRICT NO. 8
OF PARISHIAN PARISH
STATE OF LOUISIANA

Notes to Financial statements (continued)

Bank balances	\$18,791
Federal deposit insurance	\$18,791

(3) Litigation and Claims

There are no pending or threatened litigation involving the District or any associated claims which should be disclosed at December 31, 1986.

(4) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers in December. Billed taxes become delinquent on January 1 of the following year.

The taxes are collected and remitted to the Director by the Evangeline Parish Sheriff's Office.

For the year ended December 31, 1986, taxes of 3.25 mills were levied on property with assessed valuations totaling \$1,627,450 for 1986.

Total taxes levied in 1986 were \$1,627. Taxes receivable were \$1,627 at December 31, 1986.

(5) Payroll

The District has no employees and pays no salaries.

(6) Fixed Assets

The District has no fixed assets.

HEATHIE RAMON CLAYTON DISTRICT NO. 1
OF THIRTYTHREE PARISHES
STATE OF LOUISIANA

Notes to Financial Statements (continued)

The General Fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. All valuations are recorded in the year taxes are due and payable by the taxpayers of the district. Interest income on investments is recorded when earned, and all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. Budgetary Practice

The district adopted a budget for 1986 as described on page 6 hereto.

(2) Interest-bearing Deposits

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1986, the District has interest-bearing deposits (bank balances) totaling \$19,791, as follows:

Money market accounts	\$ 3,338
Time deposits	16,453
Total	\$19,791

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposits with the fiscal agent bank. Deposit balances (bank balances) at December 31, 1986 are secured as follows:

ERIEGIE MARSH GRAVITY DRAINAGE DISTRICT NO. 8
OF PARAGOLINE PARISH
STATE OF LOUISIANA

Notes to Financial Statements

1) Summary of Significant Accounting Policies

The ErieGie Marsh Gravity Drainage District No. 8 (District), which is a component unit of Terrebonne Parish Police Jury, was created by an ordinance of the Terrebonne Parish Police Jury on February 16, 1926. The purpose of the District is the draining and reclaiming of the drained or partially drained marsh, swamp, and overflowed lands in the area specified in its creation ordinance.

A. Fund Accounting

The Accounts of the District are organized on a fund basis (General Fund) which is considered a portion of the fund structure of the State of Louisiana. The operation of the fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, reserves and expenditures. The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

B. Financial Reporting Entity

This report includes all funds which are controlled by or dependent on the District. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the District's ability to exercise oversight responsibility. Oversight responsibility is derived from the governmental unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designations of management, ability to significantly influence operations, and accountability for fiscal matters.

This component unit is an integral part of another reporting entity.

C. Basis of Accounting

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

PLAINE WARD CHARITY DRAINAGE DISTRICT NO. 8
OF EMBELINE PARISH
STATE OF LOUISIANA

STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE - GENERAL FUND
BUDGET (GRAP Basis) AND ACTUAL
YEARS ENDED DECEMBER 31, 1990

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES:			
Ad valorem taxes	\$ 3,000	\$ 3,007	\$ 7
State Revenue Sharing	1,000	975	(25)
Miscellaneous - Interest	750	975	225
Total	\$ 4,750	\$ 4,957	\$ 207
EXPENDITURES:			
Currents			
Accounting	\$ -0-	\$ -0-	\$ -0-
Pension fund contribution	-0-	111	111
Per diem	300	275	25
Administrative fees	500	525	(25)
Insurance	50	50	-0-
Construction and maintenance	2,500	1,627	873
Total expenditures	\$ 3,350	\$ 2,588	\$ 762
Excess of revenues over expenditures	1,400	2,369	969
Fund balance, beginning of year	20,500	20,520	-0-
Fund balance, end of year	22,400	22,889	489

The accompanying notes are an integral part of this statement.

WATERBURY BOARD OF COMMISSIONERS DRAINAGE DISTRICT NO. 2
OF WASHINGTON PARISH
STATE OF LOUISIANA

Statements of Revenues, Expenditures, and Changes in Fund Balance -
General Fund
Year Ended December 31, 1986

	1986
Revenues:	
Ad Valorem taxes	\$ 3,587
State Revenue Sharing	890
Miscellaneous - interest	875
Total revenues	\$ 5,352
Expenditures:	
Current -	
Construction and maintenance	1,623
Police fund contribution	311
Accounting	-8-
Administrative fees	525
Insurance	50
Pay dues	275
Total expenditures	\$ 2,886
Excess of revenues over expenditures	2,466
Fund balance, Beginning of year	20,120
Fund balance, End of year	\$22,586

The accompanying notes are an integral part of this statement.

FRANKLIN PARSONS GRAVITY DISTRICTION DISTRICT NO. 8
OF PARAGUINE PARISH
STATE OF LOUISIANA

Balance Sheet - General Fund
December 31, 1966

	1966
ASSETS	
Interest-bearing Deposits	\$18,791
Receivables - Taxes	3,583
Receivables - State Revenue Sharing	628
Total assets	\$23,902
 LIABILITIES AND FUND BALANCE	
Accounts payable	\$ 525
Fund balance - unreserved, undesignated	23,387
Total liabilities and fund balance	\$23,902

The accompanying notes are an integral part of this statement.

ANNUAL FINANCIAL STATEMENTS

March 29, 1987

Office of Legislative Auditor
Attention: Mr. Dorothy Wilner
1800 South Third
Post Office Box 94097
New Orleans, Louisiana 70608-9097

Dear Mr. Wilner:

In accordance with Louisiana Revised Statute 24:114, enclosed are the annual financial statements for the Prairie Mazon Gravity Drainage District No. 8 of Tangipahoa Parish as of and for the fiscal year ended December 31, 1986. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,


Gerald J. Fontenot,
Secretary/Treasurer
Prairie Mazon Gravity
Drainage District No. 8 of
Tangipahoa Parish

enclosure

1936

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Please carefully
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copy and place
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LEGISLATIVE BUREAU

PARISH BOARD CHARITY BEVERAGE DISTRICT
NO. 3 OF TERREBINE PARISH
STATE OF LOUISIANA

Financial Report

Year Ended December 31, 1936

under provisions of state law, this report is a public document. A copy of the report shall be deposited in the parish, or removed, if desired, to the appropriate public officials. The report is available for public inspection at the State House office of the legislative auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 4-8-97

PRairie MAMOU GRAVITY DRAINAGE DISTRICT NO. 8
OF EVANGELINE PARISH
STATE OF LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (If applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:504 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 24:503(2)(3)(4)(5).

BY THE FOLLOWING SIGNED AND VERIFIED TO BE THE SECRETARY OR TREASURER OF SAID DISTRICT OR PARISH:

APPRAISAL

Personally came and appeared before the undersigned authority, Gerald J. Fortsonet, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Prairie Mamou Gravity Drainage District No. 8 of Evangeline Parish as of December 31, 1996, 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, Gerald J. Fortsonet, who, duly sworn, deposes and says that the Prairie Mamou Gravity Drainage District No. 8 of Evangeline Parish received \$50,000 or less in revenues and other monies for the fiscal year ending December 31, 1996, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.


Gerald J. Fortsonet,
Secretary/Treasurer

Sworn to and subscribed before me, this 26 day of April, 1997.


Notary Public

Officer:	Gerald J. Fortsonet
Address:	P. O. Box 230
	Mamou, LA 70568
Telephone No.:	(518)468-2300