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BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 1997

Under 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.

Release Date AUG 12 1998

Barbara M. York

CERTIFIED PUBLIC ACCOUNTANT

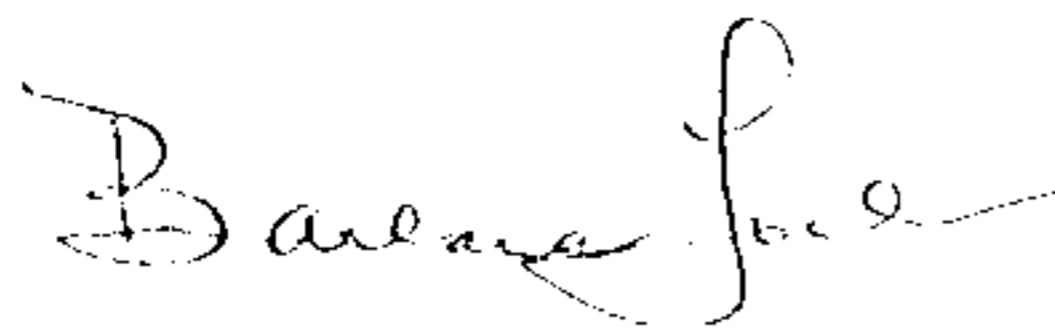
ACCOUNTANTS' REPORT

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

I have compiled the accompanying general purpose financial statements of the Bayou Mallet 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 December 31, 1997, 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 management. 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. However, I did become aware of a departure from generally accepted principles that is described in the following paragraph.

As disclosed in Note 8 to the financial statements, the combined statement of budget and actual comparisons was prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.



June 29, 1998

ACCOUNT GROUPS		TOTALS
GENERAL FIXED ASSETS	LONG-TERM DEBT	(MEMORANDUM ONLY) December 31, 1997
		\$77,426
		464,044
		249,284
403,119		403,119
		275
	32,714	32,714
	944,286	944,286
\$403,119	\$977,000	\$2,171,148
		\$8,494
	977,000	977,000
0	977,000	985,494
403,119		403,119
		139,408
		477,000
		166,127
403,119	0	1,185,654
\$403,119	\$977,000	\$2,171,148

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997

	GOVERNMENTAL FUND TYPES		TOTAL (MEMORANDUM ONLY)
	GENERAL	DEBT SERVICE	
REVENUES			
Taxes-Property	\$144,974	\$111,664	\$256,638
Intergovernmental			
State revenue sharing	5,101		\$5,101
Drainage District 12	10,000		10,000
Other			
Interest	29,923	1,919	31,842
Special maintenance work	3,420		3,420
Total revenues	\$193,418	\$113,583	\$307,001
EXPENDITURES			
Current operating			
Labor	70,636		70,636
Truck rental	11,250		11,250
Chemical treatment-canals	38,175		38,175
Fuel and oil	16,847		16,847
Insurance	14,980		14,980
Workers compensation	900		900
Payroll tax	5,696		5,696
Per diem and mileage	3,420		3,420
Professional fees	9,100		9,100
Engineering assistance	500		500
Uniforms	1,712		1,712
Equipment repairs	22,585		22,585
Mobile telephone	1,118		1,118
Moving equipment	3,376		3,376
Travel reimbursement	172		172
Board meetings	380		380
Material and supplies	1,059		1,059
Beaver control	723		723
Pager expense & telephone	1,112		1,112
Miscellaneous	120		120
Total current operating	203,860	0	203,860

Continued on next page.

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997

	GOVERNMENTAL FUND TYPES		
	GENERAL	DEBT SERVICE	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (continued)			
Debt service			
Bonds paid		43,000	43,000
Interest paid		59,344	59,344
Maintenance fee		960	960
Total debt service	0	103,304	103,304
Capital outlay	9,803		9,803
Total expenditures	213,664	103,304	316,967
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,246)	10,279	(9,966)
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	(20,246)	10,279	(9,966)
BEGINNING FUND BALANCE	664,236	129,142	793,378
ENDING FUND BALANCE	\$643,990	\$139,421	\$783,412

See accompanying notes and accountants' report.

BAYOU MALLET AND PLAQUEMINE GRAVITY 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, 1997

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Taxes-Property	\$148,000	\$148,356	\$356
Intergovernmental	15,000	15,101	101
Other	30,850	33,343	2,493
Total revenues	193,850	196,800	2,950
EXPENDITURES			
Current operating	213,700	206,215	7,485
Capital outlay	12,000	9,803	2,197
Total expenditures	225,700	216,018	9,682
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(31,850)	(19,218)	(12,632)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(31,850)	(19,218)	(12,632)

See accompanying notes and accountants' report.

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. SCOPE OF ENTITY

The entity being reported on is the Bayou Mallet 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 38:1751. The District is governed by a Board of Commissioners, which consists of five commissioners appointed by the St. Landry Parish Policy 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 purpose 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 Bayou 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.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

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 revenues 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.

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1997

F. ENCUMBRANCES

The District does not employ the encumbrance system of accounting.

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 board 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 these 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, 1997, the bank balance of cash in the NOW checking account was \$77,426 and the investment balance was \$464,044. The cash and investments are secured 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 PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1997

NOTE 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 bills, collects, and distributes the property taxes for the District using the assessed values determined by the Tax Assessor of St. Landry Parish.

The mileage assessed by the District was 34.51 mills for 1997.

The District was required to remit 3.30365% in 1997 of the total ad valorem taxes per the tax roll to the pension fund. This amount is determined by the legislative auditor 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:

	<u>Total Per Tax Roll</u>	<u>Pension Fund Requirements</u>	<u>Tax Receivable</u>	
	<u>Total Per Tax Roll</u>	<u>Pension Fund Requirements</u>	<u>Allowance for Uncollectible Tax</u>	<u>Tax Receivable</u>
1997	\$272,342	\$ 8,270	\$ 14,788	\$ 249,284

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 year ended December 31, 1997.

NOTE 5 - INTERFUND RECEIVABLE, PAYABLE

There were no interfund receivables or payables at December 31, 1997.

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 6 CHANGES IN LONG-TERM DEBT

The following is a summary of changes in long-term debt as of December 31, 1997:

Description of Debt	Beginning Balance	Increase (Decrease)	Ending Balance
General Obligation Bonds			
1989 Issue	\$600,000	(\$23,000)	\$577,000
1994 Issue	420,000	(20,000)	\$400,000
Total outstanding	\$1,020,000	(\$43,000)	\$977,000

The annual requirements to retire general long-term debt as of December 31, 1997 are as follows:

Year Ending December 31, 1997	Principal	Interest	Total
1998	44,000	56,374	100,374
1999	45,000	53,979	98,979
2000	51,000	51,314	102,314
2001	52,000	48,378	100,378
2002	55,000	45,236	100,236
2003-2007	340,000	189,846	529,846
2008-2012	295,000	59,756	354,756
Later years	95,000	5,168	100,168
	\$977,000	\$510,049	\$1,487,049

NOTE 7 CHANGES IN GENERAL FIXED ASSETS

A summary of general fixed assets is as follows for the years ended December 31, 1997:

Equipment:	Beginning Balance	Additions	Ending Balance
1997	\$392,690	\$10,428	\$403,118

BAYOU MALLET AND PLAQUEMINE GRAVITY DRAINAGE
DISTRICT NO. TEN OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

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:

1997	
Revenues - cash basis	\$196,800
Less: Prior year property tax receivable	(142,590)
Prior year state revenue sharing receivable	(8,483)
Add: Current year property tax receivable	142,590
Current year state revenue sharing receivable	5,101
Revenues - accrual basis	\$193,418
Expenditures - cash basis	\$216,018
Less: Prior year payables (excluding payroll withheld)	(8,494)
Add: Current year payables (excluding payroll withheld)	6,140
Expenditures - accrual basis	\$213,664

NOTE 9 COMPENSATION PAID TO BOARD MEMBERS

Compensation paid to board members for the years ended December 31, 1997:

	1997
Alois A. Reiners	\$720
Floyd Dupre	720
Joseph H. Lastrapes	720
Anita A. Blair	540
James H. Lafleur	720
Totals	\$3,420

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

Alois A. Reiners	\$6,700
Floyd Dupre	4,550
Totals	\$11,250

Barbara M. York

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

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

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Bayou Mallet and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Drainage District's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during each year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38-2211-2251 (the public bid law).

No expenditures were made during each year for materials and supplies exceeding \$5,000, however, bids were taken for the purchase of fuel and oil which in the aggregate exceeds \$5,000 per year. I examined documentation which indicated that these expenditures had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

Code of Ethics for Public Officials and Public Employees (cont'd)

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided me with a copy of the original budget and all amendments to the budget during each year.

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

For the year ended December 31, 1997:

I traced the adoption of the original budget to the minutes of a meeting held on December 13, 1996, which indicated that the budget had been adopted by the commissioners of the Bayou Mallet and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish by a unanimous vote. I traced the adoption of the amended budget to the minutes of a meeting held on December 12, 1997, which indicated that the amended budget had been adopted by the commissioners of the District by a unanimous vote.

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%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for each year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for 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 of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Each of the twelve (six for each year) disbursements were traced to the district's minute book where they were approved by the full commission.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meeting law).

The Bayou Mallet and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. During the course of my engagement I observed this notice posted on the building where the meetings are held.

Debt

10. Examine bank deposits for the periods under examination and determine whether any such deposits appear to be the proceeds of banks loans, bonds, or like indebtedness.

After examining the deposit slips, there did not appear to be any deposits for bank loans, bonds or like indebtedness slips for the periods under examination.

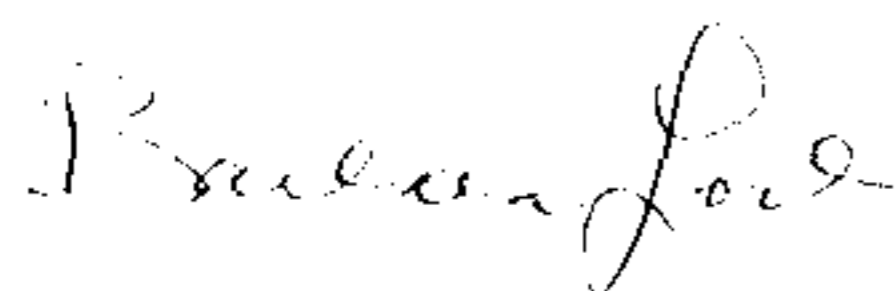
Advances and Bonuses

11. Examine payroll records and minutes for each 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 each year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Bayou Mallet and Plaquemine Gravity Drainage District No. Ten of St. Landry Parish 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 sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



June 29, 1998

LOUISIANA ATTESTATION QUESTIONNAIRE

Dear Chief Executive Officer:

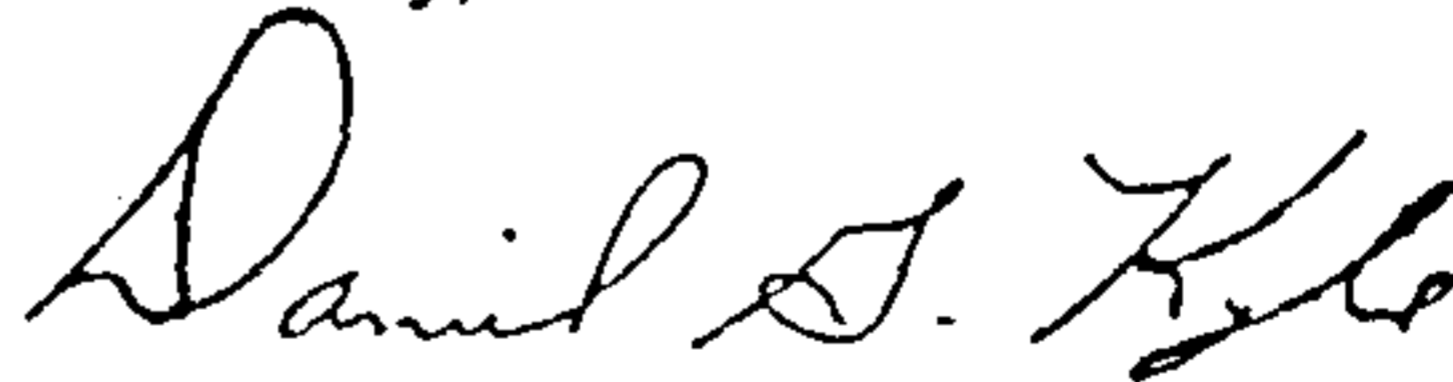
Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the compilation and attestation engagement of Louisiana governmental units and quasi-public entities. The legal matters contained in the questionnaire parallel those applicable matters contained in the *Laws Affecting Louisiana Government*, published by the Society of Louisiana Certified Public Accountants. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected officials should sign the document, in lieu of such a resolution. In all instances, this compliance questionnaire is to be given to the auditor at the start of the audit; it is not necessary to return the questionnaire to my office.

The completed questionnaire and a copy of the adoption instrument, if appropriate, must be given to the auditor at the beginning of the engagement. The auditor will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

Enclosure

LOUISIANA ATTESTATION QUESTIONNAIRE

May 13, 1998 Date

Barbara York, CPA

(Auditors)

In connection with your compilation of our financial statements as of December 31, 1997 and for the period 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 these representations.

These representations are based on the information available to us as of December 31, 1997 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

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 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes [] No []

Advances and Bonuses

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 14:138, and AG opinion 79-729.

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.

<u>Anita Amy Blain</u>	Secretary	<u>5/13/98</u>	Date
<u>Lloyd Dupre</u>	Treasurer	<u>5/13/98</u>	Date
<u>Walter B. Barriere</u>	President	<u>12/12/98</u>	Date

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.

Barbara M. York

CERTIFIED PUBLIC ACCOUNTANT

MANAGEMENT LETTER

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

I have compiled the general purpose financial statements of the Bayou Mallet 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) for the year ended December 31, 1997, and have issued my report thereon dated June 29, 1998. Professional standards require that I provide you with the following information related to my audit.

Finding of noncompliance

According to Louisiana Revised Statute 24:513, the compilation report must be submitted to the Legislative Auditor's office within six months of the close of the District's fiscal year. The report was not submitted on a timely basis. The compilation was begun in June 1998 and due to various clerical problems the accountant could not complete the report as planned. Measures will be taken in the future to ensure that work will begin on an earlier date.

This information is intended solely for the use of management and the appropriate regulatory agencies and should not be used for any other purpose.



June 29, 1998