

DO NOT SEND OUT

(Xerox necessary  
copies from this  
copy and PLACE  
HERE)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

March 8, 1999

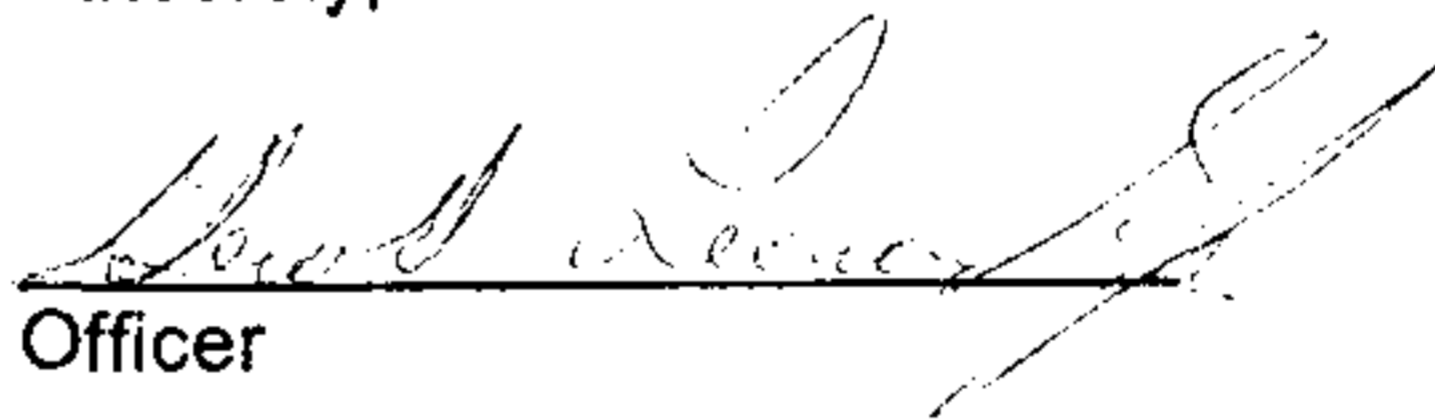
(Date)

Office of Legislative Auditor  
Attention: Ms. JoAnne Sanders  
1600 North Third  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Acadia Parish 2nd Ward District <sup>#2</sup> as of and for the fiscal year ended December 31, 1998. The report includes all funds under the control and oversight of the district (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

  
Officer

Enclosure

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 March 7 1999

Affidavit and Revenue Certification

SECOND WARD GRAVITY DRAINAGE DISTRICT NO. 2

ENTITY NAME

ACADIA Parish

RAYNE (City), 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 24:514 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(l)(1)(c)(i).

\*\*\*\*\*

Personally came and appeared before the undersigned authority, Gerald Leonards Jr. (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Second Ward Gravity Drainage Dist. No. 2 (entity name) as of Dec. 31 98, 19\_\_, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Gerald Leonards Jr. (name), who, duly sworn, deposes and says that Second Ward Drainage Dist. #2 (entity name) received \$50,000 or less in revenues and other sources for the year ended Dec. 31, 1998, and accordingly, is not required to have an audit for the previously mentioned year.

Gerald Leonards Jr. Signature

Sworn to and subscribed before me this 8th day of March, 1999

Suzanne F. Myers NOTARY PUBLIC

\*\*\*\*\*

Officer Name Gerald Leonards Jr.
Title President
Address 1478 Phillips Rd
Rayne, LA 70578
Telephone No. (318) 334-7315

Acadia PARISH 2nd Ward DISTRICT #2  
 Acadia PARISH POLICE JURY  
 Rayne , Louisiana

**ALL FUND TYPES AND ACCOUNT GROUPS**

Balance Sheet, Dec. 31, 1998

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>					
Assets:					
Cash and cash equivalents	\$ 145627	\$	\$	\$	\$
Investments					
Receivables	37010				
Other assets					
Land, buildings, and equipment					
Other Debits:					
Amount available in Debt Service Fund					
Amount to be provided for retirement of general long-term obligations					
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 182637</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>					
Liabilities:					
Cash overdraft	\$	\$	\$	\$	\$
Accounts payable					
Payroll deductions and withholdings payable					
Salaries and wages payable					
Matured bonds and interest payable					
Bonds payable					
Other liabilities	1158				
Total Liabilities	1158				
Equity and Other Credits:					
Investment in general fixed assets					
Fund balances:					
Reserved for debt service					
Reserved for _____					
Designated for _____					
Unreserved - undesignated	181479				
Total Equity and Other Credits	181479				
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$182637</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

The accompanying notes are an integral part of this statement.

Acadia PARISH 2nd Ward DISTRICT #2  
 Acadia PARISH POLICE JURY  
 Rayne, Louisiana  
**GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended Dec. 31, 1998**

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>			
Ad valorem taxes	\$ 37197	\$	\$
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)	2574		
Other			
Interest earnings	5991		
Other revenues:			
_____			
_____			
Total revenues	45762		
<b>EXPENDITURES</b>			
Salaries and related benefits			
Compensation paid board members	3420		
Legal and accounting	2400		
Insurance	200		
Office supplies	20		
Repairs and maintenance	11215		
Utilities			
Capital outlay			
Debt service			
Other	1957		
Total expenditures	19212		
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	26550		
<b>OTHER FINANCING SOURCES (Uses)</b>			
_____			
_____			
Total other financing sources (uses)			
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	26550		
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	154929		
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$181479</u>	<u>\$</u>	<u>\$</u>

The accompanying notes are an integral part of this statement.

Schedule 1

Acadia PARISH 2nd Ward DISTRICT #2  
Acadia PARISH POLICE JURY  
Rayne, Louisiana

**Schedule of Compensation Paid Board Members**  
**For the Year Ended Dec. 31, 1998**

<u>NAME</u>	<u>NUMBER</u>	<u>AMOUNT</u>
Gerald L. Leonards Jr.	11	\$ 660.00
Dwayne Gossen	10	600.00
Henry L. Meyer	12	720.00
Leonard Habetz	12	720.00
Darryl J Zaunbrecher	12	720.00
Total		<u>\$ 3420.00</u>