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

500 100 1000 2

ANNUAL FINANCIAL STATEMENTS

Office of the Legislative Auditor
Attention: ~~Ms Dorothy Malone~~ Engagement Administrator
~~1600 North Third~~ P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

~~Dear Ms. Malone~~

In accordance with Louisiana Revised Statute 24:514, enclosed
are the annual financial statements for the Kinder Drainage District
No. 2 as of and for the fiscal year ended December 31, 1998. 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.
The Allen Parish Police Jury has been furnished a copy of this
report.

Sincerely,
A. Ray Miller
Secretary-Treasurer

Enclosures

Under provisions of state law, this
report is a public document. A
copy of the report has been submit-
ted 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 Audi-
tor and, where appropriate, at the
office of the parish clerk of court.

Receipt Acknowledged
Legislative Auditor

By _____

Release Date **MAR 10 1999**

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

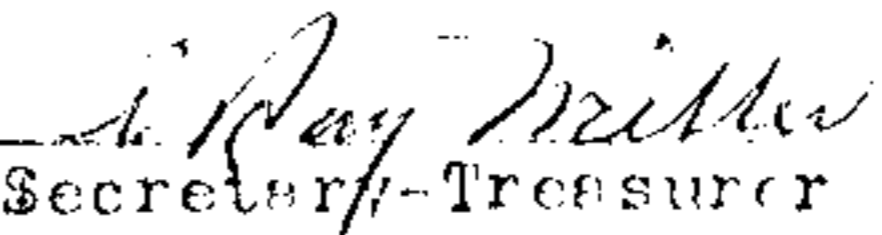
ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS

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, 1998 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 ending December 31, 1998 and accordingly is not required to have an audit for the previously mentioned fiscal year end.


Secretary-Treasurer

Sworn to and subscribed before me, this 17 th day of February 1999


NOTARY PUBLIC
AS TO SIGNATURE ONLY

A. Ray Miller
Secretary- Treasurer
P. O. Box 37
Reeves, LA 70658

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

GOVERNMENTAL FUND TYPE - GENERAL FUND

BALANCE SHEET - DECEMBER 31, 1998

ASSETS:

Cameron State Bank NOW Checking	3,881.15
" " " CD	34,087.85
Hibernis National Bank IMMA	7,541.78
Jeff Davis Bank CD	<u>58,552.15</u>
TOTAL CASH	104,062.93
1998 Ad Valorem Tax 41,547.88 - 1,672.60 *	39,875.28
1998 State Revenue Sharing 2/3 of	= <u>2,530.00</u>
TOTAL RECEIVABLES	<u>42,875.28</u>
TOTAL ASSETS:	146,468.21
LIABILITIES & FUND EQUITY:	
Account Payable - Pension Fund	1,247.23
Fund Equity- Fund Balance Unreserved Undesignated	<u>145,220.98</u>
TOTAL LIABILITIES & FUND EQUITY	146,468.21

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, 1998

REVENUES:

Parish Sources:

Ad Valorem Taxes	36,169.36
" " " Interest	108.46

State Sources:

Revenue Sharing	4,264.00
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Bank Deposits Interest Earned	<u>5,840.56</u>
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TOTAL REVENUES:	46,382.38
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EXPENDITURES:

General Administrative:

Commissioners Per Diem	3,240.00
Secretary-Treasurer Fee	1,800.00
Officers Surety Bonds	200.00
Office Supplies	17.02

Public Works:

Drainage & Flood Control Work	39,419.28
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Deduction from Ad Valorem Tax:

Pension Fund	<u>1,114.17</u>
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TOTAL EXPENDITURES:	45,790.47
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EXCESS OF REVENUES OVER EXPENDITURES:	591.91
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FUND BALANCE JANUARY 1, 1998	<u>103,471.02</u>
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FUND BALANCE DECEMBER 31, 1998	104,062.93
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STATEMENT "B"

DINDER 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, 1998.

REVENUES:	BUDGET	ACTUAL	VARIANCE
Ad Valorem Taxes	33,000	36,169	+3,169
" "	100	109	+ 9
State Revenue Sharing	4,500	4,264	- 236
Cameron State Bank NOW Interest	500	500	-0-
" " " CD "	1,700	1,701	+ 1
Hibernia Bank IMMA "	300	302	+ 2
Jeff Davis " CD "	<u>3,100</u>	<u>3,337</u>	<u>+ 237</u>
 TOTAL REVENUES:	 43,200	 46,382	 + 3,182
 EXPENDITURES:			
Commissioners Per Diem	3,000	3,240	+ 240
Secretary Fee	1,800	1,800	-0-
Officers Bonds	200	200	-0-
Office Supplies	-0-	17	+ 17
Drainage & Flood Control	39,500	39,419	- 81
Pension Fund	<u>1,200</u>	<u>1,114</u>	<u>- 86</u>
 TOTAL EXPENDITURES:	 45,700	 45,790	 + 90
 EXCESS OR DEFICIENCY OF REVENUES OVER EXPENDITURES	 (2,500)	 592	 +3,272
 FUND BALANCE JANUARY 1, 1998	 103,471	 103,471	
" " DECEMBER 31	 100,971	 104,063	

STATEMENT "C"

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

NOTES TO FINANCIAL STATEMENT FOR DECEMBER 31, 1998

1. Kinder Drainage District No 2 has no fixed assets and no long term liabilities as of December 31, 1998
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 318 666 2192, and received a fee of \$150.00 per month for 12 months totalling \$1,800.00 for the year 1998
4. The following are commissioners appointed by the Allen Parish Police Jury and received \$60.00 per diem for meetings attended during the year 1998

Lloyd Manuel, 12446 US 190, Kinder LA 70648	780.00
Thomas H. Mayes, Jr 509 Park RD, Kinder	600.00
Norman Fontenot, 355 Jesse Johnson Rd. Kinder	780.00
C. H. Unkel. 19510 US 190, KINDER	720.00
Roger J. Young. 19510 Parish Line Rd, Kinder	360.00
5 Commissioners TOTAL	<u>3,240.00</u>

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 1998

MINUTES of a special 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 December 31, 1998 at 8:00 AM

Present: Lloyd Manuel, Norman Fontenot, C. H. Unkel, Roger Young
Absent: Thomas H. Mayes Jr

A quorum being present the meeting was called to order by the president Lloyd Manuel and minutes of preceeding meeting dispensed with,

98.

Moved by C. H. Unkel seconded by Norman Fontenot that $\frac{1}{2}$ cost share for ditch work in vicinity of highway 165 & 383 be approved as requested by Mayor Fred Ashy. Motion carried unanimously.

Moved By C. H. Unkel seconded by Roger J. Young that the following budget be adopted for the year 1999 Motion carried

REVENUES:	1997	1998	1999
Ad Valorem Taxes	32,427	36,169	36,000
" " Interest	115	109	100
State Revenue Sharing	4,431	4,264	3,800
Cameron State Bank NOW a/c Interest	614	500	500
" " " CD Interest	1,624	1,701	1,700
Hibernia Bank IMMA a/c Interest	531	302	200
Jeff Davis Bank CD Interest	3,026	3,337	3,400
TOTAL REVENUES	42,868	46,382	45,700
EXPENDITURES:			
Commissioners Per Diem	2,220	3,240	3,600
Secretary Fee	1,800	1,800	1,800
Officers Bonds	200	200	200
Office Supplies	-0-	17	-0-
Maintenance - Revenue Sharing	4,431	4,264	3,800
" " General Fund	31,361	35,155	35,000
Pension Fund	1,037	1,114	1,200
Ad Valorem Tax Election	700	-0-	-0-
TOTAL EXPENDITURES	41,749	45,790	45,600
EXCESS OR DEFICIENCY OF RECEIPTS OVER EXPENDITURES	1,119	592	100
FUND BALANCE JANUARY 1	102,352	103,471	104,063
" " DECEMBER 31	103,471	104,063	104,163

ASSETS:	12/31/97	12/31/98
Cameron State Bank NOW a/c	5,829.91	3,881.15
" " " CD	32,886.73	34,087.85
Hibernia Bank IMMA a/c	10,039.58	7,541.78
Jeff Davis Bank CD	55,214.90	58,552.15
TOTAL ASSETS - CASH	103,470.42	104,062.93

There being no further business the meeting was adjourned by the president Lloyd Manuel.

ATTEST

A. Ray Miller
A. Ray Miller Secretary

Lloyd Manuel
Lloyd Manuel President