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# TANGIPAHOA PARISH COUNCIL

Amite, Louisiana

## ANNUAL FINANCIAL REPORT

December 31, 1996

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Released Date Jan 30 1997

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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL  
FINANCIAL ASSISTANCE**

To the Parish President and Members  
of the Tangipahoa Parish Council  
Amite, Louisiana

We have audited the primary government financial statements of Tangipahoa Parish Council, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 8, 1999. These primary government financial statements are the responsibility of Tangipahoa Parish Council, Louisiana, management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements of Tangipahoa Parish Council, Louisiana, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.



Bruce Harrell & Co., CPAs  
Hammond, Louisiana  
June 4, 1999

TARLETONA POLICE BOARD  
 Ando, Louisiana  
 CONSOLIDATED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 2000

GOVERNMENTAL FUND TYPES

|   | <u>GENERAL</u>      | <u>SPECIAL</u>      | <u>DEBT</u>       | <u>CAPITAL</u>    |
|---|---------------------|---------------------|-------------------|-------------------|
|   | <u>FUNDS</u>        | <u>FUNDS</u>        | <u>SEVISED</u>    | <u>PROJECTS</u>   |
| <b>ASSETS AND OTHER RESERVE</b>                                   |                     |                     |                   |                   |
| Cash and cash equivalents   | \$ 1,199,000        | \$ 4,704,101        | \$ 48,044         | \$ 44,504         |
| Restricted Cash   | 0                   | 0                   | 0                 | 0                 |
| Receivables   | 730,181             | 3,284,804           | 357,373           | 0                 |
| Due from other governments  | 184,701             | 14,873              | 0                 | 0                 |
| Due from other funds  | 63,000              | 1,400               | 0                 | 0                 |
| Property, plant, and equipment                                    | 0                   | 0                   | 0                 | 448,510           |
| Deposits with deferred compensation                               | 0                   | 0                   | 0                 | 0                 |
| Amount available in debt service fund                             | 0                   | 0                   | 0                 | 0                 |
| Amount to be provided for retirement<br>of general long-term debt | 0                   | 0                   | 0                 | 0                 |
| Leasible closure and postclosure<br>cost costs                    | 0                   | 0                   | 0                 | 0                 |
| <b>Total Assets</b>   | <b>\$ 2,112,281</b> | <b>\$ 8,014,504</b> | <b>\$ 489,720</b> | <b>\$ 897,420</b> |
| <b>LIABILITIES</b>  |                     |                     |                   |                   |
| Accounts payable  | \$ 150,510          | \$ 1,179,000        | \$ 13,431         | \$ 31,000         |
| Current maturities  | 0                   | 0                   | 0                 | 0                 |
| Accrued Expenses  | 37,000              | 130,800             | 0                 | 0                 |
| Due to other funds  | 0                   | 13,040              | 0                 | 37,100            |
| Intergovernmental payable   | 70,000              | 2,840               | 0                 | 0                 |
| Due to SFD  | 0                   | 600,740             | 0                 | 0                 |
| Due to plan participants  | 0                   | 0                   | 0                 | 0                 |
| Unassigned Payable  | 0                   | 0                   | 0                 | 0                 |
| Revenue Bonds Payable   | 0                   | 0                   | 0                 | 0                 |
| Bonds payable   | 0                   | 0                   | 0                 | 0                 |
| Lease-purchase payable  | 0                   | 0                   | 0                 | 0                 |
| Estimated liability for leasible closure<br>cost costs            | 0                   | 0                   | 0                 | 0                 |
| <b>Total Liabilities</b>  | <b>\$ 397,510</b>   | <b>\$ 3,769,180</b> | <b>\$ 13,431</b>  | <b>\$ 68,100</b>  |

Continued on the following page

The notes to the financial statements are an integral part of this statement.

| EXPENDITURE<br>CLASS | INTERNAL<br>SERVICE<br>FUNDS | FUNDCLASS  |            | ACCOUNT BALANCE          |                              | TOTAL<br>(ENCLOSURES)<br>TOTAL |
|----------------------|------------------------------|------------|------------|--------------------------|------------------------------|--------------------------------|
|                      |                              | FUND TYPE  | FUND AMT   | GENERAL<br>FUNDED AMOUNT | GENERAL<br>LONG-TERM<br>DEBT |                                |
|                      |                              |            |            |                          |                              |                                |
| \$                   | 22,000 \$                    | 281,400 \$ | 78,300 \$  | 0 \$                     | 0 \$                         | 2,314,822                      |
|                      | 9,128                        | 0          | 0          | 0                        | 0                            | 9,128                          |
|                      | 19,800                       | 0          | 1,000      | 0                        | 0                            | 4,404,000                      |
|                      | 0                            | 0          | 17,000     | 0                        | 0                            | 107,000                        |
|                      | 0                            | 0          | 0          | 0                        | 0                            | 44,700                         |
|                      | 2,188,420                    | 69,304     | 0          | 22,000,000               | 0                            | 25,700,100                     |
|                      | 0                            | 0          | 481,000    | 0                        | 0                            | 481,000                        |
|                      | 0                            | 0          | 0          | 0                        | 600,000                      | 400,400                        |
|                      | 0                            | 0          | 0          | 0                        | 1,800,000                    | 1,400,000                      |
|                      | 0                            | 0          | 0          | 0                        | 4,300,000                    | 4,100,000                      |
| <hr/>                | <hr/>                        | <hr/>      | <hr/>      | <hr/>                    | <hr/>                        | <hr/>                          |
| \$                   | 2,248,600 \$                 | 268,800 \$ | 648,300 \$ | 22,000,000 \$            | 6,400,000 \$                 | 43,474,000 \$                  |
| <hr/>                | <hr/>                        | <hr/>      | <hr/>      | <hr/>                    | <hr/>                        | <hr/>                          |
| \$                   | 8,800 \$                     | 200 \$     | 31,000 \$  | 0 \$                     | 0 \$                         | 1,470,000                      |
|                      | 10,000                       | 0          | 0          | 0                        | 0                            | 10,000                         |
|                      | 8,000                        | 20,000     | 0          | 0                        | 0                            | 100,000                        |
|                      | 0                            | 0          | 0          | 0                        | 0                            | 40,000                         |
|                      | 24,000                       | 0          | 0          | 0                        | 0                            | 100,000                        |
|                      | 0                            | 0          | 0          | 0                        | 0                            | 600,000                        |
|                      | 0                            | 0          | 600,000    | 0                        | 0                            | 600,000                        |
|                      | 0                            | 0          | 0          | 0                        | 870,000                      | 870,000                        |
|                      | 700,000                      | 0          | 0          | 0                        | 0                            | 800,000                        |
|                      | 0                            | 0          | 0          | 0                        | 1,000,000                    | 1,000,000                      |
|                      | 10,000                       | 0          | 0          | 0                        | 100,000                      | 100,000                        |
|                      | 0                            | 0          | 0          | 0                        | 4,300,000                    | 4,300,000                      |
| <hr/>                | <hr/>                        | <hr/>      | <hr/>      | <hr/>                    | <hr/>                        | <hr/>                          |
|                      | 847,000                      | 20,000     | 648,300    | 0                        | 6,240,000                    | 10,000,000                     |

TAMKIPASKA PARISH COUNCIL  
 Amite, Louisiana  
**COMBINED BALANCE SHEET**  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 2016

|                                    | GOVERNMENTAL FUND TYPE |                    |                  |                     |
|------------------------------------|------------------------|--------------------|------------------|---------------------|
|                                    | GENERAL                | SPECIAL<br>REVENUE | DEBT<br>SERVICES | CAPITAL<br>PROJECTS |
| <b>FUND EQUITY</b>                 |                        |                    |                  |                     |
| Contributed Capital                | \$ 0                   | \$ 0               | \$ 0             | \$ 0                |
| Investment in general fixed assets | 0                      | 0                  | 0                | 0                   |
| Retained Earnings                  |                        |                    |                  |                     |
| Received                           | 0                      | 0                  | 0                | 0                   |
| Discovered                         | 0                      | 0                  | 0                | 0                   |
| Reserved For:                      |                        |                    |                  |                     |
| Debt service                       | 0                      | 0                  | 459,454          | 0                   |
| Unreserved-unassigned              | 1,045,000              | 4,304,000          | 0                | 459,000             |
| Total Fund Equity                  | 1,045,000              | 4,304,000          | 459,454          | 459,000             |
| Total Liabilities and Fund Equity  | \$ 2,113,200           | \$ 8,024,000       | \$ 422,938       | \$ 907,426          |

(Continued)

The notes to the financial statements are an integral part of this statement.

| <u>PROPRIETARY FUND TYPES</u> |                         | <u>FISCALARY FUND TYPE</u> | <u>ACCOUNT GROUPS</u> |                          | <u>TOTAL</u>         |
|-------------------------------|-------------------------|----------------------------|-----------------------|--------------------------|----------------------|
| <u>ENTERPRISE</u>             | <u>INTERNAL SERVICE</u> | <u>TRUST AND AGENCY</u>    | <u>GENERAL</u>        | <u>GENERAL LONG-TERM</u> | <u>INSURANCE</u>     |
| <u>FUNDS</u>                  | <u>FUNDS</u>            | <u>FUNDS</u>               | <u>EXCLUDED FUNDS</u> | <u>FUNDS</u>             | <u>FUNDS</u>         |
| \$ 1,432,400                  | \$ 0                    | \$ 0                       | \$ 0                  | \$ 0                     | \$ 1,432,400         |
| 0                             | 0                       | 0                          | 21,083,083            | 0                        | 22,515,483           |
| 0,328                         | 0                       | 0                          | 0                     | 0                        | 0,328                |
| (14,804)                      | 228,398                 | 0                          | 0                     | 0                        | 213,594              |
| 0                             | 0                       | 0                          | 0                     | 0                        | 0                    |
| 0                             | 0                       | 0                          | 0                     | 0                        | 0                    |
| <u>1,432,400</u>              | <u>228,398</u>          | <u>0</u>                   | <u>21,083,083</u>     | <u>0</u>                 | <u>22,743,881</u>    |
| <u>\$ 2,268,600</u>           | <u>\$ 228,398</u>       | <u>\$ 0</u>                | <u>\$ 21,083,083</u>  | <u>\$ 0</u>              | <u>\$ 23,580,081</u> |

**LANSING HEALTH CENTER**  
**Health Facilities**  
**FINANCIAL STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND BALANCES**  
**AND GOVERNMENTAL FUND TYPE**  
**For the Twelve Months Ended December 31, 2000**

|   | GENERAL<br>FUNDS    | SPECIAL<br>FUNDS    | STATE<br>SERVICES<br>FUNDS | CAPITAL<br>PROJECTS<br>FUNDS | TOTAL<br>REVENUES AND<br>EXPENSES |
|---|---------------------|---------------------|----------------------------|------------------------------|-----------------------------------|
| <b>REVENUES</b>                                     |                     |                     |                            |                              |                                   |
| <b>Items:</b>                                       |                     |                     |                            |                              |                                   |
| Admission   | \$ 1,475,100        | \$ 1,274,400        | 0                          | 0                            | \$ 2,749,500                      |
| Admission   | 242,000             | 1,138,200           | 204,100                    | 0                            | \$ 1,624,300                      |
| Donations   | 100,000             | 0                   | 0                          | 0                            | \$ 100,000                        |
| Grants and gifts                                    | 900,000             | 0                   | 0                          | 0                            | \$ 900,000                        |
| <b>Intergovernmental revenues:</b>                  |                     |                     |                            |                              |                                   |
| <b>Federal Funds:</b>                               |                     |                     |                            |                              |                                   |
| Medical grants                                      | 0                   | 900,000             | 0                          | 0                            | \$ 900,000                        |
| Medicaid program                                    | 900,000             | 0                   | 0                          | 0                            | \$ 900,000                        |
| <b>State Funds:</b>                                 |                     |                     |                            |                              |                                   |
| Health Information Funds                            | 0                   | 227,000             | 0                          | 0                            | \$ 227,000                        |
| Health Services Planning                            | 90,000              | 433,000             | 0                          | 0                            | \$ 523,000                        |
| Governmental Aid                                    | 240,000             | 0                   | 0                          | 0                            | \$ 240,000                        |
| Grant grants  | 0                   | 80,000              | 0                          | 90,000                       | \$ 170,000                        |
| Other grants  | 200,000             | 0                   | 0                          | 0                            | \$ 200,000                        |
| Michigan Revenue Tax                                | 30,000              | 0                   | 0                          | 0                            | \$ 30,000                         |
| <b>Revenue restricted on law enforcement</b>        |                     |                     |                            |                              |                                   |
| Fees, charges, and commissions for services         | 20,000              | 1,000,000           | 0                          | 0                            | \$ 1,020,000                      |
| Fines and forfeitures                               | 200                 | 600,000             | 0                          | 0                            | \$ 600,200                        |
| Interest  | 25,000              | 207,000             | 11,000                     | 10,000                       | \$ 253,000                        |
| Other revenues                                      | 200,000             | 30,000              | 0                          | 0                            | \$ 230,000                        |
| <b>Total Revenues</b>                               | <b>\$ 4,200,000</b> | <b>\$ 4,274,000</b> | <b>\$ 215,100</b>          | <b>\$ 90,000</b>             | <b>\$ 8,779,100</b>               |
| <b>EXPENSES</b>                                     |                     |                     |                            |                              |                                   |
| <b>General Revenues:</b>                            |                     |                     |                            |                              |                                   |
| Legislative   | 200,000             | 0                   | 0                          | 0                            | \$ 200,000                        |
| Autosomal   | 1,000,000           | 400,000             | 0                          | 0                            | \$ 1,400,000                      |
| Classroom   | 10,000              | 0                   | 0                          | 0                            | \$ 10,000                         |
| Finance and Administration                          | 200,000             | 100                 | 10,000                     | 0                            | \$ 310,100                        |
| General Supply                                      | 900,000             | 400,000             | 0                          | 50,000                       | \$ 1,350,000                      |
| Public Health                                       | 800,000             | 1,000,000           | 0                          | 900,000                      | \$ 2,700,000                      |
| Health and welfare                                  | 200,000             | 1,000,000           | 0                          | 0                            | \$ 1,200,000                      |
| Other Services:                                     |                     |                     |                            |                              |                                   |
| Principal   | 0                   | 900,000             | 400,000                    | 0                            | \$ 1,300,000                      |
| Interest and agency fees                            | 0                   | 10,000              | 90,000                     | 0                            | \$ 100,000                        |
| <b>Total Expenditures</b>                           | <b>\$ 3,900,000</b> | <b>\$ 4,800,000</b> | <b>\$ 490,000</b>          | <b>\$ 950,000</b>            | <b>\$ 9,140,000</b>               |
| <b>Balance of Revenues Over Budget Expenditures</b> | <b>\$ 300,000</b>   | <b>\$ 1,474,000</b> | <b>\$ 125,100</b>          | <b>\$ 650,000</b>            | <b>\$ 2,559,100</b>               |

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THEODORE ROOSEVELT CENTER,  
NEW YORK, NEW YORK  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
AND INVESTMENTS FOR YEAR  
END THE FISCAL YEAR ENDING DECEMBER 31, 1966

|  | GENERAL   | GENERAL   | TRUST     | UNAPPORTIONED | TOTAL     |
|--|-----------|-----------|-----------|---------------|-----------|
|  | FUND      | FUND      | FUND      | FUND          | FUND      |
|  | 000       | 000       | 000       | 000           | 000       |
| <b>1966 FINANCIAL PERIOD: 1966</b>   |           |           |           |               |           |
| Revenue from fund sales  | \$        | \$        | \$        | \$            | \$        |
|  | 0         | 689,143   | 0         | 0             | 689,143   |
| Gifts of fixed assets  |           | 10,888    | 100,890   | 0             | 111,778   |
| Operating transfers in   |           | 187,884   | 187,884   | 0             | 375,768   |
| Operating transfers out  |           |           |           | 0             |           |
| Total Other Financing Sources (Uses)   |           | 295,915   | 288,774   | 0             | 584,689   |
| Balance of Revenues and Other Sources Over (Under) Expenditures and Other Uses |           | 689,143   | 8,875,874 | 888,000       | 9,453,017 |
| Fund balances at beginning of Year   |           | 3,807,871 | 4,887,041 | 433,000       | 9,127,912 |
| Total balance at end of year   | \$        | \$        | \$        | \$            | \$        |
|  | 4,496,014 | 5,773,915 | 521,000   | 888,000       | 6,678,929 |

(Continued)

The items in the financial statements are an integral part of this statement.



ENGINEERING BOARD (COUNTY)

Anders, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
REVENUE, AND SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR/ENDED DECEMBER 31, 2000

|  | BUDGET, 2000       |                  | Actuals      |
|--|--------------------|------------------|--------------|
|  | AMOUNT             | PERCENT          | PERCENT      |
| <b>REVENUES</b>                                    |                    |                  |              |
| <b>Taxes:</b>                                      |                    |                  |              |
| Ad valorem   | \$ 6,000,000       | \$ 2,075,100     | 34.5%        |
| Intangible   | 100,000            | 240,000          | 24.0%        |
| License and permit                                 | 500,000            | 500,000          | 100.0%       |
| <b>Intergovernmental revenues:</b>                 |                    |                  |              |
| <b>Federal funds:</b>                              |                    |                  |              |
| Federal grants                                     | \$                 | \$               | \$           |
| Grant money program                                | 50,000             | 50,000           | 1.0%         |
| <b>State funds:</b>                                |                    |                  |              |
| State transportation funds                         | \$                 | \$               | \$           |
| State revenue sharing                              | 50,000             | 50,000           | 1.0%         |
| Revenue tax  | 200,000            | 240,000          | 24.0%        |
| State grants                                       | 50,000             | 40,000           | 8.0%         |
| Other state  | 500,000            | 500,000          | 100.0%       |
| Statewide revenue tax                              | 50,000             | 40,000           | 8.0%         |
| Fees, charges, and commissions for services        | 50,000             | 50,000           | 1.0%         |
| Fines and forfeitures                              | 500                | 500              | .0%          |
| Interest   | 40,000             | 40,000           | 1.0%         |
| Other revenue                                      | 500,000            | 500,000          | 100.0%       |
| <b>Total Revenues</b>                              | <b>7,440,000</b>   | <b>6,000,000</b> | <b>80.8%</b> |
| <b>EXPENDITURES</b>                                |                    |                  |              |
| <b>General Government:</b>                         |                    |                  |              |
| Executive  | 100,000            | 100,000          | 1.0%         |
| Legislative  | 1,110,000          | 1,000,000        | 90.0%        |
| Judicial   | 50,000             | 50,000           | 100.0%       |
| Finance and Administration                         | 500,000            | 500,000          | 100.0%       |
| Fund to Self                                       | 1,000,000          | 100,000          | 10.0%        |
| Fund to State                                      | 1,100,000          | 500,000          | 45.5%        |
| Health and Welfare                                 | 100,000            | 100,000          | 100.0%       |
| Other Services:                                    |                    |                  |              |
| Police   | \$                 | \$               | \$           |
| Fire and other fees                                | \$                 | \$               | \$           |
| <b>Total Expenditures</b>                          | <b>5,440,000</b>   | <b>4,700,000</b> | <b>86.4%</b> |
| <b>Excess of Revenues Over Funded Expenditures</b> | <b>(2,000,000)</b> | <b>130,000</b>   | <b>1.9%</b>  |

Continued on the following page

The notes to the financial statements are an integral part of these statements.

## SPECIAL REVENUE FUND - 2

|  | 2007              | 2006              | Revenues         |
|--|-------------------|-------------------|------------------|
|  |                   |                   | Actual           |
| <b>REVENUES</b>                                      |                   |                   |                  |
| Taxes:   |                   |                   |                  |
| State  | \$ 4,000,000      | \$ 4,000,000      | \$ 400,000       |
| Ad valorem   | 1,000,000         | 1,000,000         | 100,000          |
| Excise tax   | 0                 | 0                 | 0                |
| License and permits                                  | 0                 | 22,000            | 22,000           |
| Intergovernmental revenues:                          |                   |                   |                  |
| Federal Funds:                                       |                   |                   |                  |
| Federal grants                                       | 600,000           | 600,000           | 120,000          |
| Grant stamp program                                  | 0                 | 0                 | 0                |
| State Funds:   |                   |                   |                  |
| Public Transportation funds                          | 700,000           | 600,000           | 100,000          |
| State general funding                                | 600,000           | 600,000           | 10,000           |
| Excise tax   | 0                 | 0                 | 0                |
| State grants   | 22,000            | 22,000            | 100              |
| Video poker  | 0                 | 0                 | 0                |
| Alcoholic beverage tax                               | 0                 | 0                 | 0                |
| Fees, charges, and commissions for services          | 1,000,000         | 1,000,000         | 0,000            |
| Rents and Concessions                                | 0                 | 200,000           | 100,000          |
| Interest   | 200,000           | 200,000           | 20,000           |
| Other revenues                                       | 10,000            | 10,000            | 1,000            |
| <b>Total Revenues</b>                                | <b>11,000,000</b> | <b>10,000,000</b> | <b>1,000,000</b> |
| <b>EXPENDITURES</b>                                  |                   |                   |                  |
| General Government:                                  |                   |                   |                  |
| Administration                                       | 0                 | 0                 | 0                |
| Debt/Debt  | 10,000            | 100,000           | 100,000          |
| Excise tax   | 0                 | 0                 | 0                |
| Finance and administrative                           | 0                 | 100               | 100              |
| Public Safety  | 100,000           | 100,000           | 100,000          |
| Public Works   | 0,000,000         | 0,000,000         | 0,000,000        |
| Health and culture                                   | 1,000,000         | 1,000,000         | 10,000           |
| Other Services:                                      |                   |                   |                  |
| Excise tax   | 0                 | 100,000           | 100,000          |
| Interest and agent fees                              | 0                 | 10,000            | 10,000           |
| <b>Total Expenditures</b>                            | <b>11,000,000</b> | <b>10,000,000</b> | <b>1,000,000</b> |
| <b> excess of revenues over capital expenditures</b> | <b>0</b>          | <b>0</b>          | <b>0</b>         |

Continued on the following page

\* Includes Federal State Special Revenue Fund

**TAMMARA SHIRE COUNCIL**  
**ACTON, AUSTRALIA**  
**FINANCIAL STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET YEAR 2000 AND APRIL**  
**GENERAL AND SPECIAL REVENUE FUNDS**  
 For The Twelve Months ended December 31, 1999

|  | <b>GENERAL FUND</b> |                  | <b>NUMERICAL</b>  |                    |
|--|---------------------|------------------|-------------------|--------------------|
|  | <b>BUDGET</b>       | <b>ACTUAL</b>    | <b>PERCENTAGE</b> | <b>DIFFERENCE</b>  |
| <b>OTHER FINANCING SOURCE (S)</b>                  |                     |                  |                   |                    |
| Sale of fixed assets                               | 0                   | 0                | 0                 | 0                  |
| Operating transfers in                             | 0                   | 17,000           |                   | 17,000             |
| Operating transfers out                            | (100,000)           | (100,000)        |                   | (100,000)          |
| <b>Total Other Financing Source (S)</b>            | <b>(100,000)</b>    | <b>(100,000)</b> |                   | <b>(100,000)</b>   |
| <b>Revenue of Activities and Other Income from</b> |                     |                  |                   |                    |
| <b>  Market Expenditures and Other</b>             | <b>0,000,000</b>    | <b>200,000</b>   |                   | <b>(800,000)</b>   |
| <b>Total Revenue of Beginning of Year</b>          | <b>1,000,000</b>    | <b>0,000,000</b> |                   | <b>(1,000,000)</b> |
| <b>Fund Balance at End of Year</b>                 | <b>0</b>            | <b>0,000,000</b> |                   | <b>0,000,000</b>   |

(Continued)

The notes to the financial statements are an integral part of these statements.

FINANCIAL STATEMENTS

|  | 1967                | 1968                | Percentage<br>Unchanged |
|--|---------------------|---------------------|-------------------------|
| <b>OPERATING EXPENSES (1968)</b>                 |                     |                     |                         |
| Cost of fixed assets                             | \$ 200,000          | \$ 200,000          | 100.000                 |
| Operating expenses on<br>operating transfers out | 100,000             | 100,000             | 100.000                 |
|  | \$                  | \$200,000           | 100.000                 |
| <b>Total Other Operating Expenses 1968</b>       | <b>300,000</b>      | <b>300,000</b>      | <b>100.000</b>          |
| <b>Source of Revenues and Other Income Used</b>  |                     |                     |                         |
| Other Expenses and Other Uses                    | 300,000             | 1,000,000           | 1,076.923               |
| <b>Total Revenues at beginning of year</b>       | <b>1,000,000</b>    | <b>1,000,000</b>    | <b>100.000</b>          |
| <b>Total Revenues at end of 1968</b>             | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>1,000.000</b>        |

(Continued)

\* Includes interest from Special Revenue Fund

**Employee Benefit Details**  
 (with footnotes)  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUNDABLE RESOURCES -**  
**WORLD WIDE BOND AND ASSURANCE**  
**FINANCIAL YEAR 1998**  
 (in the Pacific South Island Dollars (\$), 1998)

|  | <b>FINANCIAL YEAR</b> |                    |                    |
|--|-----------------------|--------------------|--------------------|
|  | <b>BUDGET</b>         | <b>ACTUAL</b>      | <b>VARIANCE</b>    |
| <b>OPERATING REVENUES</b>  |                       |                    |                    |
| charges for services   | \$ 225,000            | \$ 225,000         | \$ 0               |
| other revenues   | 5,000                 | 5,000              | 0                  |
| <b>Total Operating Revenues</b>  | <u>230,000</u>        | <u>230,000</u>     | <u>0</u>           |
| <b>OPERATING EXPENSES</b>  |                       |                    |                    |
| Personnel services   | 44,700                | 44,800             | 100                |
| Materials and supplies   | 4,000                 | 4,000              | 0                  |
| Professional services  | 10,000                | 10,000             | 0                  |
| Repairs and maintenance  | 10,000                | 10,000             | 0                  |
| Other expenses   | 14,400                | 14,400             | 0                  |
| Depreciation   | 10,000                | 11,000             | (1,000)            |
| <b>Total Operating Expenses</b>  | <u>103,100</u>        | <u>104,200</u>     | <u>(1,100)</u>     |
| <b>Operating Gain</b>  | <u>126,900</u>        | <u>125,800</u>     | <u>(1,100)</u>     |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>   |                       |                    |                    |
| Interest Income  | 1,000                 | 1,000              | 0                  |
| Interest Expense   | (24,000)              | (24,000)           | 0                  |
| <b>Total Non-Operating Revenues (Expenses)</b>   | <u>(23,000)</u>       | <u>(23,000)</u>    | <u>0</u>           |
| <b>Net Profit (Loss)</b>   | <u>1,000</u>          | <u>(24,000)</u>    | <u>(25,000)</u>    |
| <b>Net Depreciation on fixed assets acquired by</b><br><b>donations that reduce noncurrent capital</b> | <u>0</u>              | <u>10,000</u>      | <u>10,000</u>      |
| <b>Increase in Restricted Reserves</b>   | <u>1,000</u>          | <u>(14,000)</u>    | <u>(15,000)</u>    |
| <b>Restricted Reserves (Deficit)</b><br><b>Beginning of Year</b>                                       | <u>(24,000)</u>       | <u>(24,000)</u>    | <u>0</u>           |
| <b>Restricted Reserves (Deficit)</b><br><b>at End of Year</b>  | <u>\$ (24,000)</u>    | <u>\$ (38,000)</u> | <u>\$ (14,000)</u> |

The notes to the financial statements are an integral part of this statement.

TELEPHONE SERVICE BOARD  
 STATE, MISSISSIPPI  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NETWORTH -  
 MONTH END BALANCE AND ACTUAL  
 FISCAL YEAR 1968  
 For the Twelve Month Period Ending On: 12/31

|  | DOLLARS, WHOLE DOLLARS |                |                |
|--|------------------------|----------------|----------------|
|  | PLANNED                | ACTUAL         | VARIANCE       |
| <b>OPERATING REVENUES</b>                |                        |                |                |
| Charges for services                     | \$ 221,000             | \$ 221,000     | \$ 0           |
| Other revenues                           | 000                    | 000            | 0              |
| <b>Total Operating Revenues</b>          | <u>221,000</u>         | <u>221,000</u> | <u>0</u>       |
| <b>OPERATING EXPENSES</b>                |                        |                |                |
| Personnel services                       | 222,000                | 222,000        | 0              |
| Materials and supplies                   | 00,000                 | 00,000         | 0              |
| Professional services                    | 0,000                  | 0,000          | 0              |
| Repairs and maintenance                  | 00,000                 | 0,000          | 0              |
| Other expenses                           | 00,000                 | 00,000         | 0              |
| Depreciation                             | 0                      | 00,000         | 00,000         |
| <b>Total Operating Expenses</b>          | <u>262,000</u>         | <u>262,000</u> | <u>0</u>       |
| <b>Operating Profit (Loss)</b>           | <u>(\$41,000)</u>      | <u>0</u>       | <u>41,000</u>  |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                        |                |                |
| Interest income                          | 00,000                 | 00,000         | 0              |
| <b>Net Income (Loss)</b>                 | <u>(\$41,000)</u>      | <u>0</u>       | <u>41,000</u>  |
| <b>Residual Revenues</b>                 |                        |                |                |
| Beginning of Year                        | 000,000                | 000,000        | 0              |
| <b>Residual Revenues at end of year</b>  | <u>0</u>               | <u>000,000</u> | <u>000,000</u> |

The notes to the financial statements are an integral part of this statement.

TANGIPAHOLA PARISH COUNCIL  
Amite, Louisiana  
COMBINED STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPES  
For the Year Ended December 31, 1996

|  | Enterprise<br>Fund | Internal<br>Service<br>Fund |
|--|--------------------|-----------------------------|
| <b>Cash Flows From Operating Activities:</b>                     |                    |                             |
| Operating Income   | \$ 25,455          | \$ 91,777                   |
| Adjustments to reconcile net operating income to                 |                    |                             |
| Depreciation   | 71,084             | 22,180                      |
| Change in Accounts Receivable                                    | (1,760)            | -                           |
| Change in Due from Other Funds                                   | -                  | 92,500                      |
| Change in Accounts Payable                                       | (35)               | 158                         |
| Change in Accrued Expenses                                       | (3,810)            | 3,622                       |
| Change in Due to Other Funds                                     | (32,500)           | -                           |
| Change in Due to Others  | <u>20,667</u>      | <u>-</u>                    |
| Net cash provided by operating activities                        | <u>80,007</u>      | <u>151,237</u>              |
| <b>Cash Flows From Noncapital Financing Activities:</b>          |                    |                             |
| Principal payments   | (5,133)            | -                           |
| Interest Paid  | <u>(88,143)</u>    | <u>-</u>                    |
| Net Cash (Used For) Noncapital Financing Activities              | <u>(93,276)</u>    | <u>-</u>                    |
| <b>Cash Flows From Capital and Related Financing Activities:</b> |                    |                             |
| Payments for capital acquisitions                                | (28,404)           | (15,901)                    |
| Proceeds from borrowings   | <u>22,292</u>      | <u>-</u>                    |
| Net Cash (used for) capital and related financing activities     | <u>(6,112)</u>     | <u>(15,901)</u>             |
| Net Cash Increase for the Year                                   | 27,485             | 135,336                     |
| Cash at Beginning of Year  | <u>13,718</u>      | <u>86,332</u>               |
| Cash at End of Year  | <u>\$ 41,203</u>   | <u>\$ 221,668</u>           |

The notes to the financial statements are an integral part of this statement.

**TANGIPAHOA PARISH COUNCIL**  
Amite, Louisiana  
**Notes to the Financial Statements**  
As of and for the Year Ended December 31, 1996

**INTRODUCTION**

The Tangipahoa Parish Council is the governing authority for the Parish of Tangipahoa, Louisiana. The Parish of Tangipahoa operates under a home rule charter and is governed by the "council-president" form of government. An elected council of ten members representing the various districts within the parish constitute the legislative branch of the government and an elected president is the chief executive officer and head of the executive branch. The council and president serve four-year terms that expire in January 2000.

Louisiana Revised Statute 33:1216 gives the Tangipahoa Parish Council various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these is the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem and sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

Tangipahoa Parish occupies approximately 818 square miles with a population of approximately 94,000. The parish council maintains approximately 1100 miles of roads, 350 miles of which are paved and 550 of which are gravel. Parish council offices are located in the parish courthouse in Amite, Louisiana, with road maintenance facilities located at 3 locations within the parish.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Tangipahoa Parish Council is the financial reporting entity for Tangipahoa Parish. The financial reporting entity consists of (a) the primary government (Tangipahoa Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Tangipahoa Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Tangipahoa Parish Council to impose its will on that organization and/or



**TANGIPAHOA PARISH COUNCIL**

Amite, Louisiana

**Notes to the Financial Statements**

**As of and for the Year Ended December 31, 1996**

1. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Tangipahoa Parish Council.
2. Organizations for which the Tangipahoa Parish Council does not appoint a voting majority but are financially dependent on the Tangipahoa Parish Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Tangipahoa Parish Council has determined that the following component units are part of the reporting entity:

|   | <u>Fiscal<br/>Year End</u> | <u>Criteria<br/>Used</u> |
|---|----------------------------|--------------------------|
| Commission District Number 1                    | 12/31                      | 1                        |
| Gravity Drainage District Number 1              | 12/31                      | 1                        |
| Gravity Drainage District Number 4              | 12/31                      | 2                        |
| Gravity Drainage District Number 5              | 12/31                      | 1                        |
| Construction Board of Adjustments and Appeals   | 12/31                      | 1                        |
| Fire Protection District Number 1               | 12/31                      | 2                        |
| Gas Utility District Number 1                   | 12/31                      | 2                        |
| Hospital Service District Number 1              | 06/30                      | 2                        |
| Hospital Service District Number 2              | 12/31                      | 2                        |
| Industrial Development District Number 1        | 12/31                      | 2                        |
| Industrial Development District Number 2        | 12/31                      | 2                        |
| Hammond Area Recreation District Number 1       | 12/31                      | 2                        |
| Pondchartrais Area Recreation District Number 1 | 12/31                      | 2                        |
| Recreation District Number 5                    | 12/31                      | 2                        |
| Recreation District Number 6                    | 12/31                      | 2                        |
| Recreation District Number 99A                  | 12/31                      | 2                        |
| Tangipahoa Parish Industrial Development Board  | 12/31                      | 1                        |
| Tangipahoa Parish Library                       | 12/31                      | 1                        |
| Tangipahoa Parish Planning Commission           | 12/31                      | 1                        |
| Tangipahoa Parish Tourist Commission            | 12/31                      | 1                        |
| Water District Number 8                         | 12/31                      | 1                        |
| Housser-Loranger Water District                 | 12/31                      | 1                        |
| Tangipahoa Water District                       | 12/31                      | 1                        |

The Tangipahoa Parish Council has chosen to issue financial statements of the primary government (Tangipahoa Parish Council) only; therefore, none of the previously listed component units are included in the accompanying financial statements.

**TANGIPAHOA PARISH COUNCIL**

**Amite, Louisiana**

**Notes to the Financial Statements**

**As of and for the Year Ended December 31, 1996**

These primary government (Tangipahoa Parish Council) financial statements include all funds, account groups, and organizations for which the Tangipahoa Parish Council maintains the accounting records. The organizations for which the Tangipahoa Parish Council maintains the accounting records are considered part of the primary government (Tangipahoa Parish Council) and include Fire Protection District No. 2, Recreation Districts No. 1 and No. 2, Twenty-First Judicial Criminal Court Fund, and Sewerage District No. 1.

GAAP Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Tangipahoa Parish Council) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Tangipahoa Parish Council).

Considered in the determination of component units of the reporting entity were the Tangipahoa Parish School Board, Tax Assessor, Clerk of Court, and Sheriff, the 11th Judicial District and the District Attorney's Office for the 21st Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Tangipahoa Parish Council reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Tangipahoa Parish Council.

**II. FUND ACCOUNTING**

The Tangipahoa Parish Council uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Tangipahoa Parish Council are classified into three categories: governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**TANGIPAHOLA PARISH COUNCIL**  
**Amite, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

**Governmental Funds**

Governmental funds are used to account for all or most of the Tangipahola Parish Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. **General Fund**—the general operating fund of the Tangipahola Parish Council and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special revenue funds**—account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. **Debt service funds**—account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
4. **Capital projects funds**—account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**Proprietary Funds**

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

1. **Enterprise funds**—account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The enterprise fund is the Sewerage District No. 1 Fund, established by the parish governing authority under provisions of Louisiana Revised Statute 33:381. The district is governed by a five-member board of commissioners, which is appointed by the parish council. Financing is provided by user fees.

2. **Internal service funds**—account for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis.

**TANGIPAHOA PARISH COUNCIL**  
**Acme, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1994**

The internal service fund is the Administrative Fund, established by the council to render administrative and accounting services to various funds. It receives a fee from each fund based on a combination of revenues received and services rendered for that fund.

**Fiduciary Funds**

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Tangipahoa Parish Council. Fiduciary funds include an agency fund which accounts for assets that the Tangipahoa Parish Council holds on behalf of others as their agent. Agency funds are controlled in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recognized in the accounting period in which they become both available and measurable. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash. General property taxes, self-assessed taxes, and investment earnings are recorded when earned (when they are measurable and available).

**Expenditures**

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations which are recognized when paid.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary

**TANGIPAHOA PARISH COUNCIL**  
**Amite, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as the time liabilities are incurred.

**D. BUDGETS**

The council uses the following budget practices:

1. Preliminary budgets for the coming year are prepared by the director of finance during October of each year. During November, the council reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets are then advertised in the official journal. Prior to meeting in December, the council holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearings and the desires of the council as a whole. The budgets are then adopted during the council's meeting and notice is published in the official journal.
2. Unexpended appropriations lapse at year-end and must be reappropriated in the next year's budget to be expended.
3. The council adopted modified accrual basis budgets for the General Fund and all special revenue funds, except for the Criminal Court Fund for which there was no budget adopted. The council adopted accrual basis budgets for the proprietary funds. Budgetary control is at the functional level. Within functional, the parish president has the authority to make amendments as necessary.
4. During the year, the council receives quarterly budget comparison statements that are used to control the operations of the parish. The director of finance presents necessary budget amendments to the council during the year when, in his judgment, actual operations differ materially from those anticipated in the original budget. During a regular meeting, the council reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of amendments is included in council minutes published in the official journal. The budget for 1996 was amended several times, the final amended budget of November 25, 1996, is reflected in the accompanying budget comparisons.
5. The following reconciles the revenues, expenditures, and other financing sources (uses) for the special revenue funds as shown on Statement D with the amount shown on Statement C:

|                     | <u>Revenues</u>      | <u>Expenditures</u>  | <u>Other<br/>Financing<br/>Sources (Uses)</u> |
|---------------------|----------------------|----------------------|---|
| Statement D         | \$ 12,778,334        | \$ 11,453,899        | \$ 132,433                                    |
| Criminal Court Fund | (488,072)            | (382,587)            | 26,145  |
| Statement C         | <u>\$ 12,290,262</u> | <u>\$ 11,071,312</u> | <u>\$ 158,578</u>                             |

**TANGIPAHOA PARISH COUNCIL**  
**Acme, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

**E. ENCUMBRANCES**

The Tangipahoa Parish Council does not use encumbrance accounting.

**F. CASH, CASH EQUIVALENTS, AND INVESTMENTS**

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts invested in the Louisiana Asset Management Pool. Under state law, the Tangipahoa Parish Council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

During the year ended December 31, 1996, the Tangipahoa Parish Council began investing funds with the Louisiana Asset Management Pool (LAMP). LAMP is a cash management pool initiated by the Louisiana State Treasurer's Office. Under state law, the Tangipahoa Parish Council may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments in the deferred compensation agency fund are reported at market value.

**G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**H. RESTRICTED ASSETS**

Restricted cash in Sewerage District No. 1 at December 31, 1996, consist of cash reserved for contingencies of \$9,328.

**I. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. The cost of constructing and capping landfill cells and constructing a sludge facility at the landfill are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available, except for donated assets which are stated at their market value on the date donated.

Fixed assets used in the proprietary fund operations are included on the balance sheet of the funds net of accumulated depreciation. Interest cost incurred during construction are capitalized. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations.

**TANGIPAHOA PARISH COUNCIL**  
**Amite, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

Depreciation has been provided over the estimated useful lives of the fixed assets principally using the straight-line method and is computed using the following useful lives:

|   |               |
|---|---------------|
| Internal Service Fund:                  |               |
| Office Equipment                        | 3 - 7 Years   |
| Enterprise Fund:                        |               |
| Sewer Treatment Plant and Lift Stations | 20 - 40 Years |
| Sewer System Mains and Lines            | 20 - 40 Years |

Depreciation of sewer utility assets acquired by donation is treated as a reduction of contributed capital.

#### **J. COMPENSATED ABSENCES**

The Tangipahoa Parish Council has the following policy relating to vacation and sick leave:

Parish Council employees are entitled to certain compensated absences based on their length of employment and overtime worked. Vested compensated absences are recorded as expenditures when the liability is incurred. Sick leave has not been accrued as the employee's right to sick leave does not vest.

The cost of current leave privileges, computed in accordance with GASB Codification Section 500, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources, if any, is recorded in the general long-term obligations account group. Leave privileges associated with employees of the proprietary funds are recorded as a fund liability and salary expense.

#### **K. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due. Long-term obligations expected to be financed from proprietary fund operations are accounted for in those funds.

The Tangipahoa Parish Council recognizes landfill closure and postclosure cost in accordance with GASB-18. The measurement and recognition for landfill cost are reported using governmental fund and account group accounting and reporting.

#### **L. FUND EQUITY**

##### **Contributed Capital**

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or

**TANGIPAHOA PARISH COUNCIL**  
**Amite, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

recognition of capital assets. Contributed capital is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources. This depreciation is closed to the contributed capital account and is reflected as an adjustment to net income.

**Reserves**

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

**Designated Fund Balances**

Designated fund balances represent tentative plans for future use of financial resources.

**M. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**N. AD VALOREM TAXES**

Ad valorem taxes and related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

**O. SALES TAXES**

On October 3, 1992, the voters of Tangipahoa Parish approved a renewal of a one per cent parishwide general sales and use tax to be levied for the Tangipahoa Parish Council. The proceeds of the tax are dedicated on the basis of 75 per cent for roads and bridge maintenance and the remaining 25 per cent for general governmental purposes. The tax as renewed is effective through December 31, 2000.

**P. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that they are prepared only to facilitate financial analysis. Data in these columns do not present financial position,



**TANGIPAHOLA PARISH COUNCIL**  
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results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. FUND DEFICITS**

The following individual fund have deficits in unreserved fund balance or retained earnings at December 31, 1996:

|                            | <u>Deficit Amount</u> |
|----------------------------|-----------------------|
| Enterprise Fund:           |                       |
| Sewerage District Number 1 | \$ 1,304              |

**3. EXPENDITURES/EXPENSES - ACTUAL AND BUDGET**

The following individual funds have actual expenditures/expenses over budgeted expenditures/expenses for the year ended December 31, 1996:

|   | <u>Budget</u> | <u>Actual</u> | <u>Unfavorable Variance</u> |
|---|---------------|---------------|-----------------------------|
| Special Revenue Fund:                   |               |               |                             |
| Road and Bridge                         | \$ 4,132,500  | \$ 4,214,350  | \$ 81,850                   |
| Garbage District Number 1               | 3,237,040     | 2,982,903     | 254,137                     |
| Road Lighting District Number 3         | 3,419         | 3,359         | 60                          |
| Section 8 Voucher                       | 157,153       | 164,909       | 7,756                       |
| Rural Fire Protection District Number 2 | 822,829       | 869,870       | 47,041                      |
| Enterprise Fund:                        |               |               |                             |
| Sewer District Number 1                 | 293,633       | 278,814       | 14,819                      |
| Total (Memorandum Only)                 | \$ 7,582,224  | \$ 7,864,926  | \$ 282,702                  |

**4. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes for the year:

|                         | <u>Authorized Millage</u> | <u>Levied Millage</u> | <u>Expiration Year</u> |
|-------------------------|---------------------------|-----------------------|------------------------|
| Parishwide Taxes:       |                           |                       |                        |
| General Fund            | 3.00                      | 4.50                  | Continuous             |
| Special Revenue Fund:   |                           |                       |                        |
| Health Unit Maintenance | 4.00                      | 4.00                  | 1996                   |
| District Taxes:         |                           |                       |                        |
| Special Revenue Fund:   |                           |                       |                        |

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|  |          |       |      |
|--|----------|-------|------|
| Road Lighting District Number 1        | 2.00     | 1.98  | 2004 |
| Road Lighting District Number 2        | 15.00    | 14.80 | 1996 |
| Road Lighting District Number 3        | 15.00    | 14.39 | 2000 |
| Road Lighting District Number 4        | 15.00    | 13.30 | 1997 |
| Garbage District Number 1              | 10.00    | 9.10  | 2002 |
| Fire Protection District Number 2      | 10.00    | 10.00 | 2005 |
| <b>Debt Service Fund:</b>              |          |       |      |
| Road District Number 101               | Variable | 7.36  | 2005 |
| Sub-Road District Number 1 of 101      | Variable | 7.80  | 2005 |
| General Service Sub-District Number 4A | Variable | 22.12 | 2005 |
| General Service Sub-District Number 5  | Variable | 16.34 | 2005 |
| General Service Sub-District Number 8  | Variable | 8.04  | 2003 |
| Recreation District Number 1           | Variable | 2.42  | 1997 |
| Recreation District Number 2           | Variable | 2.14  | 1998 |

The differences between authorized and levied millages are the result of the measurement of taxable property within the parish required by Article 7, Section 23 of the Louisiana Constitution of 1974.

### 5. CASH AND CASH EQUIVALENTS

At December 31, 1996, the Tangipahoa Parish Council has cash and cash equivalents (bank balances) totaling \$6,314,812 as follows:

|   |                     |
|---|---------------------|
| Interest-Bearing Demand Deposits              | \$ (285,883)        |
| Investment in Louisiana Asset Management Pool | 6,600,695           |
| Total   | <u>\$ 6,314,812</u> |

The 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 deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 1996, the Tangipahoa Parish Council has \$101,698 in deposits (collected bank balances). These deposits are secured from risk by \$101,698 of federal deposit insurance.

The investment in the Louisiana Asset Management Pool (LAMF) is stated at cost, which approximates market. The LAMF is a cooperative endeavor of local governmental entities created at the initiative of the Louisiana State Treasurer's Office for these entities to pool funds for investment.

The LAMF is designed to comply with the restrictions on investment by municipalities, parishes, and other types of political subdivisions imposed under La. R.S. 33:2935. The investment advisor is restricted to

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maintaining a dollar-weighted average portfolio maturity of not more than 90 days. LAMP is required to invest only in U.S. Government backed securities.

**6. RECEIVABLES**

The following is a summary of receivables at December 31, 1996:

|                                  | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Fund</u> | <u>Data<br/>Service<br/>Fund</u> | <u>Proprietary<br/>Fund</u> |
|----------------------------------|-------------------------|-------------------------------------|----------------------------------|-----------------------------|
| <b>Taxes:</b>                    |                         |                                     |                                  |                             |
| Ad Valorem                       | \$ 511,832              | \$ 2,140,480                        | \$ 357,371                       | \$ -                        |
| Sales and Use                    | 172,095                 | 516,167                             | -                                | -                           |
| State Revenue Sharing            | 62,420                  | 328,324                             | -                                | -                           |
| Other                            | 57,896                  | 1,393                               | -                                | -                           |
| <b>Intergovernmental Grants:</b> |                         |                                     |                                  |                             |
| Federal                          | 2,428                   | -                                   | -                                | -                           |
| State                            | 152,681                 | 40,960                              | -                                | -                           |
| Accounts                         | -                       | 232,915                             | -                                | 39,856                      |
| Other                            | 14,899                  | 26,885                              | -                                | -                           |
| <b>Total</b>                     | <u>\$ 975,151</u>       | <u>\$ 3,267,664</u>                 | <u>\$ 357,371</u>                | <u>\$ 39,856</u>            |

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

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**7. FIXED ASSETS**

The changes in general fixed assets follow:

|  | Balance<br>8/31/96   | Additions           | Deletions             | Balance<br>12/31/96  |
|--|----------------------|---------------------|-----------------------|----------------------|
| <b>Council:</b>                        |                      |                     |                       |                      |
| Land                                   | \$ 1,972,008         | \$ -                | \$ (185,000)          | \$ 1,787,008         |
| Buildings                              | 13,622,740           | -                   | (289,632)             | 13,333,108           |
| Cooling Tower                          | -                    | 314,893             | -                     | 314,893              |
| Machinery & Equipment                  | 4,071,400            | 1,045,986           | (287,368)             | 4,850,000            |
| Office Furniture                       | 222,823              | -                   | (1,000)               | 221,823              |
| Construction in Progress               | 243,810              | -                   | (245,018)             | -                    |
| Subtotal                               | <u>20,133,981</u>    | <u>1,360,879</u>    | <u>(688,008)</u>      | <u>20,406,138</u>    |
| <b>Criminal Court:</b>                 |                      |                     |                       |                      |
| Furniture & Equipment                  | 62,974               | 1,398               | -                     | 64,372               |
| Subtotal                               | <u>62,974</u>        | <u>1,398</u>        | <u>-</u>              | <u>64,372</u>        |
| <b>Recreation District Number 1:</b>   |                      |                     |                       |                      |
| Buildings                              | 500,900              | -                   | (501,900)             | -                    |
| Equipment                              | 18,529               | -                   | (18,529)              | -                    |
| Subtotal                               | <u>519,429</u>       | <u>-</u>            | <u>(520,429)</u>      | <u>-</u>             |
| <b>Recreation District Number 2:</b>   |                      |                     |                       |                      |
| Buildings                              | 37,371               | -                   | (37,371)              | -                    |
| Equipment                              | 645,380              | -                   | (645,380)             | -                    |
| Subtotal                               | <u>682,751</u>       | <u>-</u>            | <u>(682,751)</u>      | <u>-</u>             |
| <b>Rural Fire District Number 2:</b>   |                      |                     |                       |                      |
| Equipment                              | 2,441,637            | 104,670             | -                     | 2,546,307            |
| Subtotal                               | <u>2,441,637</u>     | <u>104,670</u>      | <u>-</u>              | <u>2,546,307</u>     |
| <b>Capital Projects</b>                |                      |                     |                       |                      |
| Land                                   | -                    | 16,985              | -                     | 16,985               |
| Buildings                              | -                    | 440,534             | -                     | 440,534              |
|  | <u>-</u>             | <u>457,519</u>      | <u>-</u>              | <u>457,519</u>       |
| <b>Sewer Improvements -<br/>LCIMAG</b> |                      |                     |                       |                      |
| Land                                   | 32,881               | -                   | (32,881)              | -                    |
| Valve Sewer Systems                    | 656,688              | -                   | (656,688)             | -                    |
| Subtotal                               | <u>689,569</u>       | <u>-</u>            | <u>(689,569)</u>      | <u>-</u>             |
| <b>Total</b>                           | <u>\$ 24,445,891</u> | <u>\$ 1,826,342</u> | <u>\$ (2,983,851)</u> | <u>\$ 23,466,362</u> |

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A summary of proprietary property, plant, and equipment follows:

|  | Enterprise<br>Fund | Internal<br>Service<br>Fund |
|--|--------------------|-----------------------------|
| Land   | \$ 54,981          | \$ -                        |
| Sewerage Collection System                       | 2,519,283          | -                           |
| Furniture and Equipment                          | -                  | 121,190                     |
| Total Proprietary Property, Plant, and Equipment | 2,574,264          | 121,190                     |
| Accumulated Depreciation                         | (385,850)          | (71,066)                    |
| Net Proprietary Property, Plant, and Equipment   | \$ 2,188,414       | \$ 50,124                   |

**8. PENSION PLAN**

Substantially all employees of the Tangipahola Parish Council are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Tangipahola Parish Council are members of Plan A.

All permanent employees working at least 28 hours per week, who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1261.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Tangipahola Parish Council is required to contribute at an actuarially determined rate. The current rate is 7.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionally on the salaries of the

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active members of each plan. The contribution requirements of plan members and the Tangipahoa Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:109, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Tangipahoa Parish Council's contributions to the System under Plan A for the years ending December 31, 1995, 1995, and 1994, were \$229,210, \$227,089, and \$204,353, respectively, equal to the required contributions for each year.

### **3. DEFERRED COMPENSATION PLAN**

The Tangipahoa Parish Council offers its employees two deferred compensation plans created in accordance with Internal Revenue Code 457. One plan with Public Employees Benefits Service Corporation is available to all council employees and permits them to defer a portion of their salaries until future years. No portion of this deferred compensation is paid by the council. The other plan, with State of Louisiana Deferred Compensation Plan, is available only to those employees who are not members of the Parochial Employees Retirement System of Louisiana. This plan also permits eligible council employees to defer a portion of their salaries until future years. The council pays 7.5% of the eligible employees' salaries into this plan.

The deferred compensation of both plans is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plans, all property and rights purchased with these amounts, and all income attributable to those amounts, property, or rights are held paid or made available to the employee or other beneficiary solely the property and rights of the council (without being restricted to the provisions of benefits under the plans), subject only to the claims of the council's general creditors. Participants' rights under the plans are equal to those of general creditors of the council in an amount equal to the fair market value of the deferred account for each participant.

Of the \$3,436,433,143 in the Public Employees Benefits Service Corporation's plan at December 31, 1996, \$48,367 was applicable to the council while the remaining \$3,388,066, represents the assets of the other jurisdictions participating in the plan.

Of the \$297,574,850 in the State of Louisiana Deferred Compensation Plan at December 31, 1996, \$485,367 was applicable to the council while the remaining \$297,168,666 represents the assets of the other jurisdictions participating in the plan.

### **10. COMPENSATED ABSENCES**

At December 31, 1996, employees of the Tangipahoa Parish Council have accumulated and vested \$77,160 of employee leave benefits, which was computed in accordance with OASB Codification Section C90. Of this amount, \$24,160 is recorded as an obligation of the General Fund, and \$51,174 is recorded as an obligation of the Special Revenue Funds. The lease liability for employees of the Enterprise Fund, in the amount of \$880, and the Internal Service Fund, in the amount of \$10,951, is accounted for within the funds.

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**11. LEASES**

The council records items under capital leases as assets and obligations in the accompanying financial statements. At December 31, 1996, the council has 3 capital leases in effect for equipment. The leases have an original recorded asset amount of \$410,218. Lease obligations are retired from the Garbage District No. 1 Special Revenue Fund. The following is a summary of future minimum lease payments, and the present value of the net minimum lease payments as of December 31, 1996:

|   |            |
|---|------------|
| Fiscal Year 1997                            | \$ 391,285 |
| Fiscal Year 1998                            | 31,082     |
| Total Future Minimum Lease Payments         | 422,367    |
| Amount Representing Interest                | (15,547)   |
| Present Value of Net Minimum Lease Payments | \$ 406,820 |

The council has no material long-term, noncancelable operating lease commitments at December 31, 1996.

**12. JUDGEMENT PAYABLE**

On April 12, 1993, an agreement was reached with the Tangipahoa Parish Library and Fire Protection District No. 2 regarding the payment of state revenue sharing funds withheld from them by the council in the years 1986-1988.

The amount of \$975,473, without past or future interest, is to be paid as follows:

The council will pay a minimum of \$108,800 per year to Fire Protection District No. 2 and the Tangipahoa Parish Library Board of Control until the amount of \$975,473 is paid in full. If more funds are available during any of these years, the council reserves the right to pay a higher figure at its discretion. When the \$975,473 (plus interest in the event of default) is paid in full, the existing judgment against the council for this amount will be deemed fulfilled and cancelled at that time.

Fire Protection District No. 2 shall be paid 51.8% of these funds. The District shall further allocate these funds to the various fire departments according to their regular contract percentage with Fire Protection District No. 2.

Tangipahoa Parish Library Board of Control shall be paid 35.2% of these funds.

The annual re-payment amount of \$108,800 shall be made in four (4) equal installments payable on March 31, June 30, September 30, and December 31 of each year, beginning with March 31, 1993.

If the council defaults on any installment, legal interest from December 8, 1987, forward will be reinstated and will be due on the remaining principal owed under this agreement. Default is defined as being more than 15 days late with any one payment.

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The 1996 repayment of \$100,000 was recognized as an expenditure of the General Fund which left a balance of \$575,473 at December 31, 1996, which is reported as general long-term debt.

**13. PARISH JAIL AGREEMENT**

Act 839 of the Regular Legislative Session of 1981 authorized the Louisiana State Bond Commission to issue \$8,790,000 of general obligations bonds and reimbursable general obligation bonds to plan, acquire, and construct a new parish jail in Tangipahoa Parish. The Tangipahoa Parish Council, in agreement with the Louisiana State Bond Commission, agreed to provide 30 per cent (\$2,625,000) of the bonded debt over a 20-year period at interest rates from 8.5 to 10.7 per cent.

On May 1, 1984, the Tangipahoa Parish Sheriff's Office paid off three of the four general obligation bonds for a total of \$1,583,797.

The remaining bond is to be paid by the Sheriff's Office in annual installments.

**14. REVENUE BONDS PAYABLE - SEWERAGE DISTRICT NUMBER 1**

On January 8, 1993, Sewerage District No. 1 of the Parish of Tangipahoa, State of Louisiana, entered into an agreement with U. S. Department of Agriculture, Farmers Home Administration (now known as Rural Economic And Community Development/Farm Service Agency) to finance the cost of constructing and acquiring improvements and extensions to its existing sewerage system through the issuance of sewer revenue bonds. The sewer revenue bonds were issued on March 3, 1993, as Bond No. R-1 in the amount of \$133,000 and Bond No. R-2 in the amount of \$67,000, and were sold to the United States of America, Farmers Home Administration.

As of December 31, 1996, the Sewerage District had drawn down \$733,000 on Bond R-1 and \$47,000 on Bond R-2, for a total of \$780,000.

The bonds bear interest at the rate of 5.58% per annum and are payable monthly over a forty (40) year period. The monthly payment for Bond R-1 is \$3,900 and for Bond R-2 is \$258.

The bonds are payable solely from revenues to be derived from the operation of the sewerage system and are secured by such revenues.



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The following is a summary of bond transactions of the Sovereign District No. 1 of the Parish of Tangipahola, Louisiana for the year ended December 31, 1996:

|                                  | 1993 RECD<br>\$773,000<br><u>Revenue</u> | 1993 RECD<br>\$67,000<br><u>Revenue</u> | <u>Total</u>      |
|----------------------------------|--|---|-------------------|
| Bonds Payable, January 1, 1996   | \$ 723,804                               | \$ 62,867                               | \$ 786,671        |
| Bond Retirements/Adjustments     | <u>(5,192)</u>                           | <u>3,681</u>                            | <u>(1,511)</u>    |
| Bonds Payable, December 31, 1996 | <u>\$ 718,612</u>                        | <u>\$ 66,528</u>                        | <u>\$ 785,140</u> |

The Schedule above includes a correction by the lender (Rural Economic And Community Development) in the application of payments to the two outstanding bonds for the fiscal year ended December 31, 1995.

Bonds Payable at December 31, 1996, are comprised of the following individual issues:

|   | <u>Current<br/>Amount</u> | <u>Long-Term<br/>Amount</u> | <u>Total<br/>Principal</u> |
|---|---------------------------|-----------------------------|----------------------------|
| <b>1993 Revenue Bonds:</b><br>\$773,000 utility bonds sold to RECD, dated 03/03/93; due in monthly installments of \$3,900 through 02/03/93; interest at 5.625% | \$ 6,251                  | \$ 717,361                  | \$ 723,612                 |
| <b>1995 Revenue Bonds:</b><br>\$67,000 utility bonds sold to RECD; dated 03/03/95; due in monthly installments of \$256 through 02/03/93; interest at 5.625%    | <u>578</u>                | <u>65,450</u>               | <u>66,028</u>              |
|   | <u>\$ 6,829</u>           | <u>\$ 782,811</u>           | <u>\$ 789,640</u>          |

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The annual requirements to amortize all debt outstanding as of December 31, 1996, including interest payments of \$1,068,894 are as follows:

|             | 1990 RECD<br>\$773,000 | 1993 RECD<br>\$67,000 |           | Total            |
|-------------|------------------------|-----------------------|-----------|------------------|
|             | Revenue                | Revenue               |           |                  |
| 1997        | \$ 48,705              | \$ 4,237              | \$        | 51,942           |
| 1998        | 48,705                 | 4,237                 |           | 51,942           |
| 1999        | 48,705                 | 4,237                 |           | 51,942           |
| 2000        | 48,705                 | 4,237                 |           | 51,942           |
| 2001        | 48,705                 | 4,237                 |           | 51,942           |
| 2002 - 2006 | 213,974                | 21,386                | 255,360   |                  |
| 2007 - 2011 | 213,974                | 21,386                | 255,360   |                  |
| 2012 - 2016 | 213,974                | 21,386                | 255,360   |                  |
| 2017 - 2021 | 213,974                | 21,386                | 255,360   |                  |
| 2022 - 2026 | 213,974                | 21,386                | 255,360   |                  |
| 2027 - 2031 | 213,974                | 21,386                | 255,360   |                  |
| 2032 - 2033 | 58,480                 | 4,634                 | 63,114    |                  |
|             | <u>\$ 1,696,389</u>    | <u>\$ 154,335</u>     | <u>\$</u> | <u>1,850,724</u> |

**18. REVENUE BOND RESOLUTION COVENANTS**

As of December 31, 1996, the Sewerage District No. 1 of the Parish of Tangipahoa, Louisiana, has two Rural Economic Community Development (RECD) Revenue Bonds. The total authorized issue of \$800,000 consists of two bonds issued on March 3, 1993, of \$733,000 and \$67,000, both issued at an annual interest rate of 5.625%. The original bond resolution specifies that the bonds shall be secured and payable in principal and interest exclusively by a pledge of the income and revenues derived or to be derived from the operation of the system. Other specific legal requirements and bond restrictions are summarized below:

- a) The issuer, the Sewerage District No. 1 of the Parish of Tangipahoa, Louisiana, covenants to fix, establish, and maintain such rates and collect such fees, rents, or other charges for the services and facilities of the System, and all parts thereof, and to revise the same from time to time whenever necessary, to pay the reasonable and necessary expenses of operating and maintaining the system in each year, all reserves or sinking funds required, and all other obligations or indebtedness payable out of the revenues of the System, and which will provide revenues in each year, after paying all reasonable and necessary expenses of operating and maintaining the System, at least equal to 120% of the largest amount of principal and interest maturing on the bonds in any future fiscal year and on any parity bonds issued hereafter.

For the fiscal year ending December 31, 1996, the bond debt coverage factor indicated net revenues (before interest expense and depreciation) were 202% of the required bond principal and interest payments, as compared to a ratio of 114% for the fiscal year ending December 31, 1995. The deficit in retained earnings is disclosed in Footnote 2 (Deficit-Retained Earnings), and Exhibit C.

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- b) The establishment and maintenance of a "Sewer Bond and Interest Sinking Fund" (the Sinking Fund) sufficient in amount to pay promptly and fully the principal and interest on the bonds.

The actual creation of a sinking fund was not required since the district pays required bond installments directly to Rural Economic and Community Development, on a monthly basis.

- c) The establishment of the "Sewer Revenue Bond Reserve Fund" (the Reserve Fund) by transferring from the Sewer Revenue Fund, the operating account of the district, monthly in advance on or before the 20<sup>th</sup> of each month a sum at least equal to five per cent (5%) of the amount to be paid each month for bond principal and interest payments. The actual amount to be transferred for bonds outstanding at December 31, 1996, per the RBCD Letter of Conditions, was a total of \$212.80 per month. Deposit of funds shall continue until such time as there has been accumulated in the Reserve Fund an amount of money equal to the highest combined principal and interest requirements of any succeeding twelve month period. The money in the Reserve Fund is required to be retained solely for the purpose of paying the principal and interest on bonds payable, upon approval by the Rural Economic and Community Development office, for which there would otherwise be default. Deposits to the Reserve Fund were required to commence with the month following completion and acceptance of the improvements and extensions financed with the proceeds of the bonds. The system improvements financed with the 1993 Revenue Bonds became revenue producing on April 19, 1995. The district began making the required deposits in May, 1995.

For the fiscal year ending December 31, 1996, the district made the twelve required deposits of \$212.80 per month, and also deposited a total of \$1,702.40, for the period of May, 1995, through December, 1995, for a total balance of \$4,256 at December 31, 1996.

- d) The establishment and maintenance of the "Sewer Depreciation and Contingency Fund" (the Contingency Fund) to care for depreciation, extensions, additions, improvements and replacements necessary to operate properly the System, by transferring from the Sewer Revenue Fund, the operating account of the district, monthly in advance on or before the 20<sup>th</sup> of each month the sum of \$200 per month. Money in the Contingency Fund may also be used, upon approval, to pay the principal and interest on any bond for which there is not sufficient money in the Sinking Fund or the Reserve Fund. The system improvements financed with the 1993 Revenue Bonds became revenue producing on April 19, 1995, although the district began making deposits to this fund in January, 1995.

For the fiscal year ending December 31, 1996, the district made the twelve required deposits of \$200, and maintained a balance of \$4,872 at fiscal year end.

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- 4) The district, in the bond resolution dated January 6, 1993, also obligated itself to abide by the following covenants:
1. The district will shut off service if the delinquent charge, with interest and penalties accrued thereon, is not paid within thirty days from the date on which such charges became delinquent.
  2. A penalty of 10% will be charged on all delinquent accounts, and interest of not less than 3% per annum will be charged on delinquent accounts after 30 days from the date of delinquency.
  3. The district will charge a residential rate of \$18.30 per month, and a commercial rate of \$30.00 per month.
  4. The district agrees to maintain the System in first class repair and working order and condition.
  5. The district will carry full insurance coverage on the System in the manner required by the Government, with a company licensed to do business under the laws of Louisiana.
  6. The district will maintain separate and correct records and accounts, and will have the books audited no later than three months after the end of the fiscal year.
  7. The district will not sell, lease or in any manner dispose of the System or any substantial part thereof, provided the district may dispose of property that in its judgement is worn-out, unrepairable, unsuitable, or unnecessary in the operation of the System.
  8. The district will not, except as provided by this bond resolution, voluntarily create or cause to be created any debt, lien, pledge, mortgage, assignment, or any other charges having priority or parity with the liens of the Bonds upon the income and revenues of the System pledged as security therefor.
  9. That, to the extent permitted by law, the district will not grant a franchise to any utility for operation within the boundaries of the district.
  10. In operation of the System, the district will require all officers and employees in a position of authority or in possession of money derived from operations of the System to be covered by a blanket fidelity bond or faithful performance bond.
  11. That the district will take all action necessary to require connection to its sewer system to the extent permitted by law.

In relation to items (1) and (2) above, concerning the disconnect of accounts, and the charges to delinquent accounts, the Tangipahoa Parish Council approved an ordinance on April 8, 1996, requiring water companies in the rural and unincorporated portions of Tangipahoa Parish to enter into contracts with Sewerage District No. 1 of the Parish of Tangipahoa, Louisiana to collect sewerage billings for the sewerage district. The ordinance states that the water company shall provide that any person failing to timely pay the entire billing of sewerage charges within the prescribed time period for utility payment of said water company, then in that event the customer's water service shall be disconnected until all past due sewerage charges and reconnect charges for sewerage billings are paid in full. The said water company shall also be authorized to collect a penalty for reconnect charges associated with its disconnection of the said customer from water service due to the customer's failure to pay sewerage charges.

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**Notes to the Financial Statements**  
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The current rate schedule (Item 3), the schedule of insurance coverages (Item # 5) and liability bond coverages (Item 10) are disclosed in the "Supplemental Information" schedules included as a part of this audit report. Non-compliance was not noted in the review of the remaining bond covenants.

**16. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the year ended December 31, 1996:

|  | Long-Term Obligations |                     |                     | Long-Term Obligations |
|--|-----------------------|---------------------|---------------------|-----------------------|
|  | Payable<br>01/01/96   | Additions           | Deletions           | Payable<br>12/31/96   |
| General Obligation Bonds   | \$ 1,072,880          | \$ 704,000          | \$ (229,100)        | \$ 1,547,780          |
| Capital Leases   | 345,579               | -                   | (218,704)           | 126,875               |
| Judgments Payable  | 675,473               | -                   | (190,008)           | 485,465               |
| Estimated Liability for<br>Landfill Closure/Postclosure<br>Care Cost | 1,080,960             | 3,232,780           | -                   | 4,313,740             |
|  | <u>\$ 3,174,892</u>   | <u>\$ 3,936,780</u> | <u>\$ (427,808)</u> | <u>\$ 6,683,864</u>   |

General obligation bonds are comprised of the following individual issues:

|  |           |
|--|-----------|
| \$80,000 - issue of 1982 to construct a new parish jail facility, due in annual installments of \$9,796 through December 1, 2002, with interest of 10.7 percent. Debt retirement payments are made by the Tangipahola Parish Sheriff's Office.   | \$ 33,350 |
| \$150,000 issue of 1996 to open, construct, and improve public roads, highways, and bridges within District No. 101, due in annual installments of \$10,000 to \$10,000 through March 1, 2016, with interest at 5.1 to 10.0 percent. Debt retirement payments are made from the Road District No. 101 Debt Service Fund.   | 358,000   |
| \$150,000 issue of 1996 to open, construct, and improve public roads, highways, and bridges within Sub-Road District No. 1 of District No. 101, due in annual installments of \$10,000 to \$10,000 through March 1, 2016, with interest at 5.1 to 10.0 percent. Debt retirement payments are made from the Sub-Road District No. 1 of Road District No. 101 Debt Service Fund. | 358,000   |
| \$200,000 issue of 1984 to construct and improve public roads, highways, and bridges within Sub-District No. 4A, due in annual installments of \$5,000 to \$20,000 through June 1, 2004, with interest ranging from 9.7 to 11.0 per cent. Debt retirement payments are made from the General Service Sub-District No. 4A Debt Service Fund.                                    | 85,000    |

**TANGIPAHOLA PARISH COUNCIL**  
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**Notes to the Financial Statements**

**As of and for the Year Ended December 31, 1996**

|   |              |
|---|--------------|
| \$600,000 issue of 1984 to construct, maintain, and improve public roads, highways, and bridges within Sub-District No. 5, due in annual installments of \$5,000 to \$110,000 through June 1, 2004, with interest ranging from 9.7 to 11.0 per cent. Debt retirement payments are made from the General Service Sub-District No. 5 Debt Service Fund. | 325,000      |
| \$700,000 issue of 1984 to construct, maintain, and improve public roads, highways, and bridges within Sub-District No. 8, due in annual installments of \$5,000 to \$110,000 through June 1, 2004, with interest ranging from 9.7 to 11.0 per cent. Debt retirement payments are made from the General Service Sub-District No. 8 Debt Service Fund. | 325,000      |
| \$500,000 issue of 1978 to acquire land, buildings, and equipment within Recreation District No. 1, due in annual installments of \$15,000 to \$70,000 through June 15, 1998, with interest ranging from 5.0 to 6.75 per cent. Debt retirement payments are made from the Recreation District No. 1 Debt Service Fund.                                | 25,000       |
| \$575,000 issue of 1980 to acquire land, buildings, and equipment within Recreation District No. 2, due in annual installments of \$15,000 to \$70,000 through January 15, 1992, with interest ranging from 5.0 to 6.0 per cent. Debt retirement payments are made from the Recreation District No. 2 Debt Service Fund.                              | 50,000       |
| Total General Obligation Bonds  | \$ 1,445,000 |

At December 31, 1996, the council has accumulated \$400,404 in debt service funds for future debt requirements. This equals the debt service reserved fund balances of \$400,404. The annual requirements to amortize all obligations outstanding at December 31, 1996, including interest of \$214,238 for bonded debt and \$2,453 for capital leases, are as follows:

|             | General<br>Obligation<br>Bonds | Capital<br>Leases | Judgments<br>Payable | Total        |
|-------------|--------------------------------|-------------------|----------------------|--------------|
| 1997        | \$ 374,472                     | \$ 101,265        | \$ 100,000           | \$ 575,737   |
| 1998        | 362,505                        | 31,063            | 100,000              | 493,568      |
| 1999        | 348,700                        | -                 | 100,000              | 448,700      |
| 2000        | 90,833                         | -                 | 100,000              | 190,833      |
| 2001        | 87,294                         | -                 | 100,000              | 187,294      |
| 2002 - 2005 | 364,881                        | -                 | 75,473               | 440,354      |
| 2007 - 2011 | 312,343                        | -                 | -                    | 312,343      |
| 2012 - 2015 | 318,850                        | -                 | -                    | 318,850      |
|             | \$ 3,237,978                   | \$ 132,328        | \$ 375,473           | \$ 3,745,779 |

General obligation bonds of \$1,543,759 are payable from an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 24:562, the council is legally restricted from incurring long-term bonded debt in

**TANGIPAHOA PARISH COUNCIL**  
**Ambia, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

cents of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1996, the statutory limit is \$15,974,982.

**17. LANDFILL CLOSURE AND POSTCLOSURE COSTS**

State and federal laws and regulations require the Tangipahoa Parish Council to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The landfill activities are accounted for in a governmental fund (special revenue fund--Garbage District No. 1).

GAISS-18 requires that a portion of the estimated total current cost of closure and postclosure care be recognized each year using the estimated life of the landfill and the usage of the landfill for a particular period.

In addition to expenditures related to current activities of the landfill, an expenditure provision and related liability are being recognized based on the future closure and postclosure costs that will be incurred near or after the date the landfill no longer accepts waste.

However, due to the measurement focus and basis of accounting of a governmental fund, the annual cost recognition related to estimated closure and postclosure care costs generally will not affect a governmental entity's activity statement. The estimated liability as of December 31, 1996, is recorded in the general long-term debt account group as an estimated liability for landfill closure and postclosure costs.

The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill used during the year. For the fiscal year ending December 31, 1993, an estimated liability of \$1,040,068 was reported for landfill closure and postclosure care costs, based on 80% usage (filled) of permitted landfill capacity. Also, it was estimated that an additional \$270,240 would be recognized as closure and postclosure care expenses between the date of the balance sheet and the date that the landfill was expected to be filled to capacity (1997). These amounts are revised for the fiscal year ending December 31, 1996, based on permitting of an additional two cells existing to the year 2000 the date the landfill will be filled to capacity, and revision of engineering estimates for closure and postclosure care costs. It should be noted that future estimates of closure and postclosure care costs will be dependent on permitting of additional cells, and revised engineering estimates. Based on revised estimates of closure and postclosure care costs, for the fiscal year ending December 31, 1996, the estimated liability for landfill closure and postclosure care costs, based on 78% usage (filled), is increased to a total of \$4,300,720. It is estimated that an additional \$1,213,870 will be recognized as closure and postclosure care expenses between the date of the balance sheet and the date the landfill is expected to be filled to capacity (2000). The estimated total cost of the landfill closure and postclosure care (\$5,517,590) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 1996. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

**TANGIPAHOLA PARISH COUNCIL**  
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**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

The Tangipahola Parish Council anticipates that the liability for closure and postclosure costs will be funded on a "pay-as-you-go" basis, if allowable. Per Louisiana Revised Statutes 30:2154, the provision was nullified that requires local governments operating landfills to provide insurance or other proof of financial responsibility, as operators of solid waste processing or disposal facilities.

GAISS-18 requires that the current annual costs related to landfill closure and postclosure care for the special revenue fund—Garbage District No. 1, be disclosed. However, for the fiscal year ending December 31, 1996, the engineering estimate of landfill closure and postclosure costs were revised, and the expected life of the landfill revised based on permitting of additional cells. As of December 31, 1996, total estimated current annual costs are revised to \$1,185,364, with a total of \$824,584 that would be recognized as of December 31, 1995. The balance of current costs of \$360,780 will be recognized as the landfill site is closed.

**18. CHANGES IN AGENCY FUNDS**

A summary of changes in assets and liabilities follows:

|   | <u>Balance</u><br><u>6/30/1996</u> | <u>Additions</u>  | <u>Deletions</u>  | <u>Balance</u><br><u>12/31/1996</u> |
|---|------------------------------------|-------------------|-------------------|-------------------------------------|
| <b>Assets:</b>  |                                    |                   |                   |                                     |
| Deposits with Public<br>Employee Benefits Service<br>Corporation  | \$ 48,583                          | \$ 1,944          | \$ (6,000)        | \$ 44,527                           |
| Deposits with State of<br>Louisiana Deferred<br>Compensation Plan | 283,759                            | 121,628           | -                 | 405,387                             |
| <b>Total Assets</b>   | <u>\$ 332,342</u>                  | <u>\$ 123,572</u> | <u>\$ (6,000)</u> | <u>\$ 451,914</u>                   |
| <b>Liabilities:</b>   |                                    |                   |                   |                                     |
| Due to Plan Participants  | \$ 332,342                         | 123,572           | \$ (6,000)        | \$ 451,914                          |
| <b>Total Liabilities</b>  | <u>\$ 332,342</u>                  | <u>\$ 123,572</u> | <u>\$ (6,000)</u> | <u>\$ 451,914</u>                   |



**TANGIPAHOLA PARISH COUNCIL**  
**Amitie, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

**19. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1996:

|                                  |           |
|----------------------------------|-----------|
| Balance Due at January 1, 1996   | \$ 26,000 |
| Amount Due for 1996              | 26,196    |
| Total                            | 52,196    |
| Amount Remitted During 1996      | 28,800    |
| Balance Due at December 31, 1996 | \$ 23,396 |

**20. DUE TO/FROM OTHER FUNDS**

As of December 31, 1996, interfund receivables and payables that resulted from various interfund transactions were as follows:

| Receivable Fund           | Payable Fund         | Amount    |
|---------------------------|----------------------|-----------|
| General Fund              | Criminal Court Fund  | \$ 26,196 |
| General Fund              | Boxley II Sewer Fund | 17,000    |
| General Fund              | Boxley II Water Fund | 100       |
| Garbage District Number 1 | Road and Bridge Fund | 1,458     |
|                           |                      | \$ 44,754 |

**21. INTERGOVERNMENTAL PAYABLE**

The following is a summary of the intergovernmental payable due other governments at December 31, 1996:

|  | General Fund | Special Revenue Fund | Total     |
|--|--------------|----------------------|-----------|
| Due to State of Louisiana                  | \$ 1,656     | -                    | \$ 1,656  |
| Due to St. Bernard Parish                  | -            | 1,698                | 1,698     |
| Due to Lafourche Parish                    | -            | 1,244                | 1,244     |
| Due to Tangipahola Parish Sheriff's Office | 75,000       | -                    | 75,000    |
|  | \$ 76,656    | \$ 1,942             | \$ 78,598 |

**TANGIPAROOA PARISH COUNCIL**  
**Amite, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

**21. LITIGATION AND CLAIMS**

At December 31, 1996, the council is involved in litigation or is aware of 25 claims totaling an undetermined amount. Since all of the claims are covered by insurance, future revenues, and fund surpluses, no amount has been recorded as a liability of the General Fund or General Long-term Liability.

All of the litigation cost incurred during the year has been recorded as a current-year expenditure in the General Fund.

**22. FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the council under an agreement with the Louisiana Department of Social Services. Under this program, the council is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

|                              |                     |
|------------------------------|---------------------|
| Balance at January 1, 1996   | \$ 4,175,798        |
| 1996 Receipts                | 15,542,800          |
| 1996 Disbursements           | (15,532,380)        |
| Mutilated Coupons            | (95)                |
| Balance at December 31, 1996 | <u>\$ 4,185,203</u> |

**23. AMOUNT PAID PARISH PRESIDENT AND COUNCIL MEMBERS**

Compensation paid to the Parish President and Council members for the year ending December 31, 1996, is as follows:

|                           |                   |
|---------------------------|-------------------|
| Gordon Burgess, President | \$ 57,855         |
| Ronald Basketon           | 9,600             |
| Carlo Beane               | 9,600             |
| Guy Beckley Jr.           | 9,600             |
| Bobby Coxice              | 9,600             |
| Terria Edwards            | 9,600             |
| William Fleet             | 9,600             |
| George Hoban              | 9,600             |
| John Jansil               | 9,600             |
| Michael Poins             | 9,600             |
| Harold Ridgal             | 9,600             |
| Total Compensation        | <u>\$ 151,815</u> |

**TANGIPAHOA PARISH COUNCIL**  
**Amite, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

**25. SUBSEQUENT EVENTS**

On March 18, 1997, the Tangipahoa Parish Council approved a resolution authorizing the sale of bonds, not to exceed one million dollars, for Ponchartraine Area Recreation District No. 1. The bonds are to be repaid from a 10 mill property tax authorized by voters of the recreation district on July 20, 1998.

On March 24, 1997, the Tangipahoa Parish Council approved award of the FY-1998 Louisiana Community Development Block Grant (LCDBG) construction contracts for the project entitled "Water System Improvements-Rooker Road Project II". Contract totals awarded to low bidders were \$139,570 for the new water well, \$289,275 for water system improvements, and \$159,170 for ground storage and pressure tank.

On March 24, 1995, the Tangipahoa Parish Council approved the low bid of \$866,200, for construction of the Courthouse Annex, to house facilities of the Tangipahoa Parish Council.

On April 28, 1997, the Tangipahoa Parish Council awarded the construction contract for the project entitled "FY-1995 LCDBG Sewer System Improvements-Woodland Park Rooker II", to the low bidder at a total bid of \$641,508.

**26. PRIOR PERIOD ADJUSTMENTS**

Prior period adjustments, totaling \$(50,000), and \$(51,811), were made to correct the beginning unreserved fund balance of the General Fund. The first correction of \$(50,000) corrects for a receivable recorded at December 31, 1995, when the funds were not received until November, 1996. The second entry of \$(51,811) corrects for expenditures for pension expenses recorded in the current fiscal year that should have been recorded at December 31, 1995, as a payable. The corrections to the beginning unreserved fund balance account for the General Fund, are as follows:

|          |  |                     |
|----------|--|---------------------|
| 12/31/95 | Unreserved Fund Balance (Before Prior Period Adjustment) | \$ 1,699,484        |
|          | Correction of Errors:                                    |                     |
|          | Correction to Receivable                                 | (50,000)            |
|          | Correction to Payable                                    | (51,811)            |
|          |  | <u>          </u>   |
| 12/31/95 | Unreserved Fund Balance (After Prior Period Adjustment)  | <u>\$ 1,597,473</u> |

**SUPPLEMENTAL INFORMATION SCHEDULES**

TANGIPAHOLA PARISH COUNCIL  
Amite, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1998

SPECIAL REVENUE FUNDS

**ROAD AND BRIDGE FUNDS**

The Road and Bridge Funds account for the construction of new roads and bridges and the maintenance of the existing roads and roadways areas within the respective road districts. Major sources of revenues are ad valorem taxes, 15% sales tax, and appropriations from the State of Louisiana Parish Transportation Fund.

**ROAD LIGHTING DISTRICT FUNDS**

The Road Lighting District Funds account for the costs of lighting streets and roads within the respective districts. The major source of revenue is ad valorem taxes.

**GARBAGE DISTRICT NO. 1 FUND**

The Garbage District No. 1 Fund accounts for the cost of operating the parish landfill. Major sources of revenue are ad valorem taxes and sanitation landfill user fees.

**RURAL FIRE PROTECTION DISTRICT NO. 2 FUND**

The Rural Fire Protection District No. 2 Fund accounts for the receipt of ad valorem taxes, state revenue sharing, and the two percent fire insurance rebate monies and the appropriation of those funds to the various fire departments in the district based on percentage of rural population they serve.

**HEALTH UNIT FUND**

The Health Unit Fund accounts for the parish's portion of the cost of acquiring and maintaining the health units in the parish. The major source of revenue is ad valorem taxes.

**WITNESS FEES FUND**

The Witness Fees Fund accounts for the fees paid to witnesses in district court and the Seventh Ward Court. The major source of revenue is court fees.

**TANGIPAHOA PARISH COUNCIL**  
**Amite, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**(Continued)**  
**As of and for the Year Ended December 31, 1996**

**SPECIAL REVENUE FUNDS**

**CRIMINAL COURT FUND**

The Twenty-First Judicial District Criminal Court Fund is established under Section 571.31 of Title 15 of the Louisiana Revised Statutes of 1990, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases are to be transferred to the parish treasurer and deposited into a special Criminal Court Fund to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute also requires that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

**STATE AND FEDERAL FUNDS**

**STATE-LOCAL GOVERNMENT ASSISTANCE FUND**

The State-Local Government Assistance Fund accounts for the funds received from the State of Louisiana Mineral Enhancement Fund and their ultimate disbursements.

**SECTION 8 HOUSING AND SECTION 8 VOUCHER FUNDS**

The Section 8 Housing and Section 8 Voucher Funds account for grants received from the United States Department of Housing and Urban Development for housing assistance programs for low-income persons.

**ANIMAL SHELTER FUND**

The Animal Shelter Fund accounts for transfers from the parish to construct a parish animal shelter.

**FOOTNOTES TO FINANCIAL STATEMENTS**  
 (In U.S. Dollars)

|                               | 2023         |            | 2022         |            | 2021         |            | 2020         |            | 2019         |            |
|-------------------------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
|                               | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE |
| <b>ASSETS</b>                 |              |            |              |            |              |            |              |            |              |            |
| Current assets                | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       |
| Cash                          | 100,000      | 8%         | 100,000      | 8%         | 100,000      | 8%         | 100,000      | 8%         | 100,000      | 8%         |
| Accounts receivable           | 1,100,000    | 92%        | 1,100,000    | 92%        | 1,100,000    | 92%        | 1,100,000    | 92%        | 1,100,000    | 92%        |
| Prepaid expenses              | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| Other assets                  | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| <b>LIABILITIES AND EQUITY</b> |              |            |              |            |              |            |              |            |              |            |
| Current liabilities           | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         |
| Accounts payable              | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| Other liabilities             | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| Equity                        | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       |
| Common stock                  | 1,200,000    | 100%       | 1,200,000    | 100%       | 1,200,000    | 100%       | 1,200,000    | 100%       | 1,200,000    | 100%       |
| Retained earnings             | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |

|                     | 2023         |            | 2022         |            | 2021         |            | 2020         |            | 2019         |            |
|---------------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
|                     | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE |
| <b>LIABILITIES</b>  |              |            |              |            |              |            |              |            |              |            |
| Current liabilities | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         |
| Accounts payable    | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| Other liabilities   | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| <b>EQUITY</b>       |              |            |              |            |              |            |              |            |              |            |
| Common stock        | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       |
| Retained earnings   | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |

|                               | 2023         |            | 2022         |            | 2021         |            | 2020         |            | 2019         |            |
|-------------------------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
|                               | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE |
| <b>LIABILITIES AND EQUITY</b> |              |            |              |            |              |            |              |            |              |            |
| Current liabilities           | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         |
| Accounts payable              | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| Other liabilities             | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| Equity                        | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       |
| Common stock                  | 1,200,000    | 100%       | 1,200,000    | 100%       | 1,200,000    | 100%       | 1,200,000    | 100%       | 1,200,000    | 100%       |
| Retained earnings             | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |

|                               | 2023         |            | 2022         |            | 2021         |            | 2020         |            | 2019         |            |
|-------------------------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
|                               | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE | AMOUNT       | PERCENTAGE |
| <b>LIABILITIES AND EQUITY</b> |              |            |              |            |              |            |              |            |              |            |
| Current liabilities           | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         | \$ 0         | 0%         |
| Accounts payable              | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| Other liabilities             | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |
| Equity                        | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       | \$ 1,200,000 | 100%       |
| Common stock                  | 1,200,000    | 100%       | 1,200,000    | 100%       | 1,200,000    | 100%       | 1,200,000    | 100%       | 1,200,000    | 100%       |
| Retained earnings             | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         | 0            | 0%         |

**SPENDING UNDER CONTROL**

See 14. See below

**OFFICIAL SPENDING PERIOD**

COMPANY ACCOUNTS OR VOUCHERS, RECEIPTS, STATEMENTS, AND CHECKS IN THIS ACCOUNT

AND THE TOTAL MONIES PAID THROUGHOUT 11, 1939

**SCHEDULE 2**

|       | NOV       | DEC    | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEPT | OCT | NOV | DEC | TOTAL     |
|-------|-----------|--------|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----------|
| NOV   | 1,475,000 | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 1,475,000 |
| DEC   | 0         | 10,000 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 10,000    |
| JAN   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| FEB   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| MAR   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| APR   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| MAY   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| JUN   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| JUL   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| AUG   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| SEPT  | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| OCT   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| NOV   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| DEC   | 0         | 0      | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 0         |
| TOTAL | 1,475,000 | 10,000 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0   | 0   | 1,485,000 |

**EXPENSES**

Travel

Meals

Entertainment

Business and general

Telephone

Printing

Postage

Repairs

Utilities

Insurance

Depreciation

Interest

Income tax

Charitable contributions

Gifts

Amortization

Other

Total



**SCHEDULE 2**  
**(Continued)**

**FINANCING FROM BONDS**  
**AND** **SALES**  
**OF** **PROPERTY**  
**AND** **EQUIPMENT**  
**AND** **OTHER**  
**ASSETS**  
**AND** **LIABILITIES**  
**AND** **EQUITY**  
**AS** **OF** **12/31/2011**

| BALANCE SHEET                       | TOTAL ASSETS      | TOTAL LIABILITIES | TOTAL EQUITY      | FINANCING FROM BONDS |                   | SALES OF PROPERTY AND EQUIPMENT |                   | OTHER             |
|-------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|---------------------------------|-------------------|-------------------|
|                                     |                   |                   |                   | 2011                 | 2010              | 2011                            | 2010              |                   |
| ASSETS                              |                   |                   |                   |                      |                   |                                 |                   |                   |
| Current assets                      | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ 10,000            | \$ 10,000         | \$ 10,000                       | \$ 10,000         | \$ 10,000         |
| Property and equipment              | 100,000           | 100,000           | 100,000           | 100,000              | 100,000           | 100,000                         | 100,000           | 100,000           |
| Other assets                        | 10,000            | 10,000            | 10,000            | 10,000               | 10,000            | 10,000                          | 10,000            | 10,000            |
| <b>Total Assets</b>                 | <b>\$ 120,000</b> | <b>\$ 120,000</b> | <b>\$ 120,000</b> | <b>\$ 120,000</b>    | <b>\$ 120,000</b> | <b>\$ 120,000</b>               | <b>\$ 120,000</b> | <b>\$ 120,000</b> |
| LIABILITIES AND EQUITY              |                   |                   |                   |                      |                   |                                 |                   |                   |
| Liabilities                         |                   |                   |                   |                      |                   |                                 |                   |                   |
| Bonds payable                       | 100,000           | 100,000           | 100,000           | 100,000              | 100,000           | 100,000                         | 100,000           | 100,000           |
| Other liabilities                   | 10,000            | 10,000            | 10,000            | 10,000               | 10,000            | 10,000                          | 10,000            | 10,000            |
| Equity                              |                   |                   |                   |                      |                   |                                 |                   |                   |
| Retained earnings                   | 10,000            | 10,000            | 10,000            | 10,000               | 10,000            | 10,000                          | 10,000            | 10,000            |
| Other equity                        | 100,000           | 100,000           | 100,000           | 100,000              | 100,000           | 100,000                         | 100,000           | 100,000           |
| <b>Total Liabilities and Equity</b> | <b>\$ 120,000</b> | <b>\$ 120,000</b> | <b>\$ 120,000</b> | <b>\$ 120,000</b>    | <b>\$ 120,000</b> | <b>\$ 120,000</b>               | <b>\$ 120,000</b> | <b>\$ 120,000</b> |

**NOTE TO FINANCIAL STATEMENTS:**  
 The accompanying financial statements are prepared on the basis of the information provided by management and are not audited.

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 The accompanying financial statements are prepared on the basis of the information provided by management and are not audited.

(Continued)

**UNITED STATES BANKING CORP.**  
**and its Subsidiaries**  
**GENERAL ACCOUNT - GROUP AND GROUP TERM**  
**COMMERCIAL INSURANCE GROUP**  
**December 31, 1993**

SCHEDULE 3

|  | 1993<br>AND<br>1992 | 1993<br>AND<br>1992 | 1993<br>AND<br>1992 |
|--|---------------------|---------------------|---------------------|
|  | DOLLAR<br>AMOUNT    | DOLLAR<br>AMOUNT    | DOLLAR<br>AMOUNT    |
| <b>ASSETS</b>                            |                     |                     |                     |
| Cash and cash equivalents                | 0                   | \$24,400            | \$ 24,400           |
| Investments                              | 0                   | 104,000             | 100,000             |
| <b>Total Assets</b>                      | <b>0</b>            | <b>\$128,400</b>    | <b>\$124,400</b>    |
| <b>LIABILITIES</b>                       |                     |                     |                     |
| Accounts payable                         | 0                   | \$4,000             | \$4,000             |
| Accrued expenses                         | 0                   | 0                   | 100,000             |
| Due to other funds                       | 0                   | 0                   | 0                   |
| <b>Total Liabilities</b>                 | <b>0</b>            | <b>\$4,000</b>      | <b>\$104,000</b>    |
| <b>RESERVE</b>                           |                     |                     |                     |
| Reserve under contract                   | 1,000,000           | 1,000,000           | 1,000,000           |
| <b>Total Fund Equity</b>                 | <b>1,000,000</b>    | <b>1,000,000</b>    | <b>1,000,000</b>    |
| <b>Total Liabilities and fund equity</b> | <b>0</b>            | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  |

**WINDYHORN STATE COUNCIL**  
**STATE, MISSISSIPPI**  
**SPECIAL SERVICE - ROAD AND HIGHWAY FUND**  
**FINANCIAL STATEMENT OF REVENUE, EXPENDITURE,**  
**AND CHANGE IN FUND BALANCE**  
**For The Twelve Months Ended December 31, 1988**

**SCHEDULE 4**

|   | 1988<br>\$          | 1987<br>\$          | 1986<br>\$          |
|---|---------------------|---------------------|---------------------|
|   | REVENUE             | EXPENDITURE         | TOTAL               |
| <b>REVENUE</b>  |                     |                     |                     |
| <b>Taxes:</b>   |                     |                     |                     |
| State   | \$ 4,470,488        | \$ 3,680,000        | \$ 4,270,410        |
| National Transportation Trust   | 807,884             | 0                   | 807,884             |
| Miscellaneous   | 25,880              | 80,880              | 800,000             |
| Other revenues  | 9,700               | 0                   | 9,700               |
| <b>Total Revenue</b>  | <b>5,393,952</b>    | <b>3,760,880</b>    | <b>5,070,110</b>    |
| <b>EXPENDITURES</b>   |                     |                     |                     |
| Public Works  | \$ 280,000          | \$ 340,000          | \$ 600,000          |
| State Services:   |                     |                     |                     |
| Principal   | 1,100               | 0                   | 1,100               |
| Interest and agent fees   | 1,000               | 0                   | 1,100               |
| <b>Total Expenditures</b>   | <b>2,182,100</b>    | <b>2,114,000</b>    | <b>4,297,100</b>    |
| Excess of Revenue Over (Under) Expenditures                                     | 321,852             | 167,780             | 111,010             |
| <b>Other Financing Sources (Used)</b>   |                     |                     |                     |
| Sale of fixed assets  | 111,000             | 0                   | 111,000             |
| Specialty transfers in  | 600                 | 40,000              | 40,000              |
| <b>Total Other Financing Sources (Used)</b>                                     | <b>111,600</b>      | <b>40,000</b>       | <b>151,000</b>      |
| Excess of Revenue and Other Sources Over<br>(Under) Expenditures and Other Uses | 433,452             | 167,780             | 262,010             |
| fund balances at beginning of year  | 100,700             | 1,000,000           | 1,000,000           |
| <b>Fund balances at end of year</b>   | <b>\$ 1,207,200</b> | <b>\$ 1,270,100</b> | <b>\$ 1,262,010</b> |

**UNITED STATES GOVERNMENT**  
**Seila, Inc.**  
**FINANCIAL STATEMENTS - 2020 LIMITED LIABILITY PARTNERSHIP**  
**CONDENSED BALANCE SHEET**  
**December 31, 2020**

**SCHEDULE 9**

|  | <b>2020</b>      |                  |                 |                  |                   |
|--|------------------|------------------|-----------------|------------------|-------------------|
|  | <b>2020</b>      | <b>2019</b>      | <b>2018</b>     | <b>2017</b>      | <b>2016</b>       |
| <b>ASSETS</b>                            |                  |                  |                 |                  |                   |
| Cash and cash equivalents                | \$ 2,104         | \$ 10,228        | \$ 2,104        | \$ 60,000        | \$ 78,000         |
| Investments                              | 8,247            | 14,121           | 7,141           | 22,000           | 24,000            |
| <b>Total Assets</b>                      | <b>\$ 10,351</b> | <b>\$ 24,349</b> | <b>\$ 9,245</b> | <b>\$ 82,000</b> | <b>\$ 102,000</b> |
| <b>LIABILITIES</b>                       |                  |                  |                 |                  |                   |
| Accounts payable                         | \$ 100           | \$ 0             | \$ 0            | \$ 0             | \$ 0              |
| <b>Total Liabilities</b>                 | <b>\$ 100</b>    | <b>\$ 0</b>      | <b>\$ 0</b>     | <b>\$ 0</b>      | <b>\$ 0</b>       |
| <b>EQUITY</b>                            |                  |                  |                 |                  |                   |
| Member's withdrawal                      | 8,247            | 14,349           | 9,245           | 82,000           | 102,000           |
| <b>Total Fund Equity</b>                 | <b>\$ 8,247</b>  | <b>\$ 14,349</b> | <b>\$ 9,245</b> | <b>\$ 82,000</b> | <b>\$ 102,000</b> |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 8,351</b>  | <b>\$ 24,349</b> | <b>\$ 9,245</b> | <b>\$ 82,000</b> | <b>\$ 102,000</b> |

TRUSTEES BOND FUNDS

2014, 2013

SCHEDULE 4

SPECIAL REVENUE - ROAD DISTRICT FUND  
 OPERATING REVENUES BY SOURCE, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR(S) ENDED DECEMBER 31, 2014

|  | FUND BALANCE, DECEMBER 31 |           |          |           |       |
|--|---------------------------|-----------|----------|-----------|-------|
|  | 2014                      | 2013      | 2012     | 2011      | 2010  |
| <b>REVENUES</b>                                  |                           |           |          |           |       |
| Taxes:   |                           |           |          |           |       |
| Ad valorem                                       | \$ 3,463                  | \$ 13,277 | \$ 4,000 | \$ 10,500 | \$ 0  |
| State revenue sharing                            | 0                         | 1,000     | 0        | 0         | 0     |
| Miscellaneous                                    | 000                       | 1,000     | 000      | 0,000     | 0,000 |
| Total Revenues                                   | 3,463                     | 15,277    | 4,000    | 10,500    | 0     |
| <b>EXPENDITURES</b>                              |                           |           |          |           |       |
| Public Works                                     | 1,000                     | 1,000     | 1,000    | 0,000     | 0,000 |
| Total Expenditures                               | 1,000                     | 1,000     | 1,000    | 0,000     | 0,000 |
| Transfer of resources from related organizations | 1,000                     | 0,000     | 000      | 0,000     | 0,000 |
| Fund Balance at Beginning of Year                | 0                         | 0,000     | 0,000    | 0,000     | 0,000 |
| Fund Balance at End of Year                      | 0                         | 14,277    | 3,000    | 10,500    | 0     |

**TOWN OF WESTPORT**  
**Annual, Unaudited**  
**(LOCAL GOVERNMENT - STATE AND FEDERAL FORMS)**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**For The Twelve Months Ended December 31, 2020**

**SCHEDULE B**

|  | 2020 - ACTUAL   |                 | 2019 - ACTUAL   |                  | VARIANCE         | 2019 - BUDGET   |
|--|-----------------|-----------------|-----------------|------------------|------------------|-----------------|
|  | 2020 - ACTUAL   | 2019 - ACTUAL   | 2020 - ACTUAL   | 2019 - ACTUAL    |                  |                 |
| <b>REVENUES</b>  |                 |                 |                 |                  |                  |                 |
| <b>Intergovernmental revenues:</b>   |                 |                 |                 |                  |                  |                 |
| Federal grants:  |                 |                 |                 |                  |                  |                 |
| Federal grants   | \$              | \$              | \$88,262        | \$81,625         | \$               | \$66,507        |
| Fees, charges, and contributions for services received                               |                 |                 | 600             | 1,000            | \$1,400          | 60,000          |
|  | \$1,000         | \$4,500         | 4,400           | \$               | \$,100           | \$6,100         |
| <b>Total Revenues</b>  | <b>\$1,000</b>  | <b>\$82,762</b> | <b>\$94,000</b> | <b>\$82,625</b>  | <b>\$1,500</b>   | <b>\$72,607</b> |
| <b>EXPENDITURES</b>  |                 |                 |                 |                  |                  |                 |
| <b>General Government:</b>   |                 |                 |                 |                  |                  |                 |
| Finance and Administrative   | 500             | 0               | 0               | 0                | 0                | 100             |
| Public Safety  | 0               | 0               | 0               | 0                | 0                | 0               |
| Health and Welfare   | 0               | \$77,070        | \$84,000        | 0                | \$67,114         |                 |
| <b>Total Expenditures</b>  | <b>500</b>      | <b>\$77,070</b> | <b>\$84,000</b> | <b>0</b>         | <b>\$67,114</b>  |                 |
| <b>Excess of Revenues Over (Under) Expenditures</b>                                  | <b>\$5,500</b>  | <b>\$5,692</b>  | <b>1,000</b>    | <b>\$12,625</b>  | <b>\$4,386</b>   | <b>\$10,000</b> |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                 |                 |                 |                  |                  |                 |
| Operating transfers in   | 0               | 0               | 0               | 100,000          | 100,000          | 100,000         |
| Operating transfers out  | 0               | 0               | 0               | (100,000)        | (100,000)        | (100,000)       |
| <b>Total Other Financing Sources (Uses)</b>  | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>(100,000)</b> | <b>(100,000)</b> | <b>0</b>        |
| <b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b> | <b>\$5,500</b>  | <b>\$5,692</b>  | <b>1,000</b>    | <b>\$12,625</b>  | <b>\$4,386</b>   | <b>\$10,000</b> |
| <b>Fund Balance at Beginning of Year</b>   | <b>\$77,000</b> | <b>\$6,000</b>  | <b>\$5,000</b>  | <b>\$6,000</b>   | <b>\$6,000</b>   | <b>\$6,000</b>  |
| <b>Fund Balance at End of Year</b>   | <b>\$82,500</b> | <b>\$11,692</b> | <b>\$6,000</b>  | <b>\$18,625</b>  | <b>\$10,386</b>  | <b>\$16,000</b> |

**TANGIPAROA PARISH COUNCIL**  
Amite, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended December 31, 1996

**DEBT SERVICE FUNDS**

**COURTHOUSE FUND**

The Courthouse Fund accumulates monies to pay a \$2,000,000 bond issue dated October 15, 1965. The bonds were issued to construct a new courthouse in the parish. Financing is provided by an annual property tax and interest earned on deposits. These bonds were paid in full in 1995.

**ROAD DISTRICT NO. 101 FUND**

The Road District No. 101 Fund accumulates monies to pay a bond issue dated December 15, 1976, of \$275,000. The bonds were issued to open, construct, and improve public roads, highways, and bridges within the district. Financing is provided by an annual property tax and interest earned on deposits.

**SUB-ROAD DISTRICT NO. 1 OF ROAD DISTRICT NO. 101 FUND**

The Sub-Road District No. 1 of Road District No. 101 Fund accumulates monies to pay a bond issue dated December 15, 1976, of \$275,000. The bonds were issued to open, construct, and improve public roads, highways, and bridges within the district. Financing is provided by an annual property tax and interest earned on deposits.

**ROAD DISTRICT NO. 202 FUND**

The Road District No. 202 Fund accumulates monies to pay the January 15, 1965, bond issue of \$50,000. The bonds were issued to open, construct, and improve public roads, highways, and bridges in the district. Financing is provided by an annual property tax and interest earned on deposits.

**SUB-ROAD DISTRICT NO. 1 OF ROAD DISTRICT NO. 202 FUND**

The Sub-Road District No. 1 of Road District No. 202 Fund accumulates monies to pay a \$44,000 bond issue dated January 15, 1965. The bonds were issued to open, construct, and improve public roads, highways, and bridges in the sub-district. Financing is provided by an annual property tax and interest earned on deposits.

**ROAD DISTRICT NO. 707 FUND**

The Road District No. 707 Fund accumulates monies to pay a bond issue dated January 15, 1965, of \$695,000. The bonds were issued to open, construct, and improve public roads, highways, and bridges within the district. Financing is provided by an annual property tax and interest earned on deposits.

TANGIPAHOLA PARISH COUNCIL  
Amite, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
(Continued)  
As of and for the Year Ended December 31, 1986

**DEBT SERVICE FUNDS**

**SUB-ROAD DISTRICT NO. 1 OF ROAD DISTRICT NO. 808 FUND**

All bonds of this fund were redeemed prior to 1984.

**GENERAL SERVICE SUB-DISTRICT NO. 4A FUND**

The General Service Sub-District No. 4A Fund accumulates monies to pay the June 1, 1984, bond issue of \$200,000. The bonds were issued to construct, maintain, and improve public roads, highways, and bridges within the sub-district. Financing is provided by an annual property tax and interest earned on deposits.

**GENERAL SERVICE SUB-DISTRICT NO. 5 FUND**

The General Service Sub-District No. 5 Fund accumulates monies to pay the June 1, 1984, bond issue of \$900,000. The bonds were issued to construct, maintain, and improve public roads, highways, and bridges within the sub-district. Financing is provided by an annual property tax and interest earned on deposits.

**GENERAL SERVICE SUB-DISTRICT NO. 8 FUND**

The General Service Sub-District No. 8 Fund accumulates monies to pay the June 1, 1984, bond issue of \$900,000. The bonds were issued to construct, maintain, and improve public roads, highways, and bridges within the sub-district. Financing is provided by an annual property tax and interest earned on deposits.

**RECREATION DISTRICT NO. 1 FUND**

The Recreation District No. 1 Fund accumulates monies to pay the June 15, 1978, bond issue of \$205,000. The bonds were issued to acquire land, buildings, equipment, and other facilities for recreational purposes within the district. Financing is provided by an annual property tax and interest earned on deposits.

**RECREATION DISTRICT NO. 2 FUND**

The Recreation District No. 2 Fund accumulates monies to pay the June 15, 1979, bond issue of \$570,000. The bonds were issued to acquire land, buildings, equipment, and other facilities for recreational purposes within the district. Financing is provided by an annual property tax and interest earned on deposits.



HUNTSVILLE BRIDGE COUNCIL  
 Balance Sheet  
 2007 BRIDGE FUND  
 FUNDING BALANCE SHEET  
 December 31, 2007

SCHEDULE 9

|  | 2007<br>BALANCE  | 2006<br>BALANCE   | 2005<br>BALANCE  | TOTAL             |
|--|------------------|-------------------|------------------|-------------------|
| <b>ASSETS</b>                            |                  |                   |                  |                   |
| Cash and cash equivalents                | \$ 8,557         | \$ 45,136         | \$ 4,325         | \$ 58,018         |
| Investments                              | 56,487           | 118,888           | 11,869           | 187,244           |
| <b>Total Assets</b>                      | <b>\$ 65,044</b> | <b>\$ 164,024</b> | <b>\$ 16,194</b> | <b>\$ 245,262</b> |
| <b>LIABILITIES</b>                       |                  |                   |                  |                   |
| Accounts payable                         | \$ 1,594         | \$ 4,438          | \$ 2,249         | \$ 8,281          |
| <b>Total Liabilities</b>                 | <b>\$ 1,594</b>  | <b>\$ 4,438</b>   | <b>\$ 2,249</b>  | <b>\$ 8,281</b>   |
| <b>FUND EQUITY</b>                       |                  |                   |                  |                   |
| Retained Earnings                        | 18,440           | 118,207           | 41,325           | 177,972           |
| <b>Total Fund Equity</b>                 | <b>\$ 18,440</b> | <b>\$ 118,207</b> | <b>\$ 41,325</b> | <b>\$ 177,972</b> |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 19,994</b> | <b>\$ 122,645</b> | <b>\$ 43,574</b> | <b>\$ 186,213</b> |

TOWNSHIP EASTON COUNCIL  
 2004 - 2005  
 2005 SERVICE YEAR  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE TOWNSHIP SERVICE YEAR ENDING 03, 2005

SCHEDULE D0

|  | CONTRACTS      | GRANT<br>REVENUES | GENERAL<br>SERVICE<br>REVENUES | REVENUES<br>EXCESSIVE | TOTAL            |
|--|----------------|-------------------|--------------------------------|-----------------------|------------------|
| <b>REVENUES</b>  |                |                   |                                |                       |                  |
| <b>Taxes:</b>  |                |                   |                                |                       |                  |
| All valuations   | \$ 289,000     | \$ 2,170,000      | \$ 282,000                     | \$ 44,000             | \$ 2,705,000     |
| Interest   | 000            | 1,200             | 7,000                          | 1,000                 | 10,200           |
| <b>Total Revenues</b>  | <b>289,000</b> | <b>2,171,200</b>  | <b>289,000</b>                 | <b>45,000</b>         | <b>2,714,200</b> |
| <b>EXPENDITURES</b>  |                |                   |                                |                       |                  |
| <b>General Government:</b>   |                |                   |                                |                       |                  |
| Salaries and related charges   | 00             | 4,000             | \$ 4,000                       | 1,000                 | \$ 9,000         |
| <b>Public Services:</b>  |                |                   |                                |                       |                  |
| Principals   | 0              | 20,000            | 20,000                         | 40,000                | 40,000           |
| Interest and special fees  | 0              | 1,270             | 20,000                         | 5,000                 | 26,270           |
| <b>Total Expenditures</b>  | <b>00</b>      | <b>25,270</b>     | <b>40,000</b>                  | <b>45,000</b>         | <b>110,540</b>   |
| <b>Excess of Revenues Over (Under) Expenditures</b>                                  | <b>289,000</b> | <b>2,145,930</b>  | <b>249,000</b>                 | <b>0</b>              | <b>2,683,930</b> |
| Continued on the following page  |                |                   |                                |                       |                  |
| <b>FINANCIAL POSITION, GENERAL FUND</b>  |                |                   |                                |                       |                  |
| Revenues from local sales  | \$ 0           | \$ 0              | \$ 0                           | \$ 0                  | \$ 0             |
| Operating transfers out  | 123,000        | 123,000           | 0                              | 0                     | 246,000          |
| <b>Total Other Financing Sources (Used)</b>  | <b>123,000</b> | <b>123,000</b>    | <b>0</b>                       | <b>0</b>              | <b>246,000</b>   |
| <b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b> | <b>166,000</b> | <b>202,930</b>    | <b>249,000</b>                 | <b>0</b>              | <b>617,930</b>   |
| <b>Fund Balance at Beginning of Year</b>   | <b>24,000</b>  | <b>24,000</b>     | <b>24,000</b>                  | <b>0</b>              | <b>74,000</b>    |
| <b>Fund Balance at End of Year</b>   | <b>0</b>       | <b>24,000</b>     | <b>273,000</b>                 | <b>0</b>              | <b>327,000</b>   |

**MEMBERSHIP FUND BY COUNTY**  
**STATE, MISSISSIPPI**  
**STATE SERVICE - State Employees Fund**  
**COMBINED BALANCE SHEET**  
**December 31, 1998**

**SCHEDULE 17**

|  |          | 98-101        |          | 98-101c       |          | (205)         |
|--|----------|---------------|----------|---------------|----------|---------------|
| <b>ASSETS</b>                            |          |               |          |               |          |               |
| Cash and Cash equivalents                | 0        | 1,773         | 0        | 1,131         | 0        | 4,903         |
| Investments                              |          | 44,084        |          | 44,543        |          | 43,287        |
|  |          | <u>45,857</u> |          | <u>45,674</u> |          | <u>48,190</u> |
| <b>Total Assets</b>                      | <b>0</b> | <b>45,857</b> | <b>0</b> | <b>45,674</b> | <b>0</b> | <b>93,564</b> |
| <b>LIABILITIES</b>                       |          |               |          |               |          |               |
| Accounts payable                         | 0        | 1,287         | 0        | 1,287         | 0        | 2,574         |
|  |          | <u>1,287</u>  |          | <u>1,287</u>  |          | <u>2,574</u>  |
| <b>Total Liabilities</b>                 | <b>0</b> | <b>1,287</b>  | <b>0</b> | <b>1,287</b>  | <b>0</b> | <b>2,574</b>  |
| <b>EQUITIES</b>                          |          |               |          |               |          |               |
| <b>Unrestricted fund:</b>                |          |               |          |               |          |               |
| Intra services                           |          | 24,448        |          | 24,448        |          | 69,000        |
|  |          | <u>24,448</u> |          | <u>24,448</u> |          | <u>69,000</u> |
| <b>Total Fund Equity</b>                 |          | <b>24,448</b> |          | <b>24,448</b> |          | <b>69,000</b> |
|  |          | <u>24,448</u> |          | <u>24,448</u> |          | <u>69,000</u> |
| <b>Total Liabilities and Fund Equity</b> | <b>0</b> | <b>45,857</b> | <b>0</b> | <b>45,674</b> | <b>0</b> | <b>93,564</b> |
|  |          | <u>45,857</u> |          | <u>45,674</u> |          | <u>93,564</u> |

**UNIVERSITY NORTH DOWNS**  
**1977, Inclosure**  
**DEBT SERVICE - GROSS EXPENDITURE**  
**CONTINUED SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**For The Twelve Months Ended December 31, 1977**

**SCHEDULE 13**

|   | NO. 001          | NO. 011          | NO. 021     | NO. 031     | NO. 041           | NO. 051     | NO. 061           |
|---|------------------|------------------|-------------|-------------|-------------------|-------------|-------------------|
| <b>REVENUE</b>                                    |                  |                  |             |             |                   |             |                   |
| <b>Funds:</b>                                     |                  |                  |             |             |                   |             |                   |
| All values  | \$ 24,000        | \$ 24,000        | \$ 0        | \$ 0        | \$ 0              | \$ 0        | \$ 0              |
| Interest  | 260              | 260              | 0           | 0           | 0,000             | 0           | 0,000             |
| <b>Total Revenues</b>                             | <b>24,260</b>    | <b>24,260</b>    | <b>0</b>    | <b>0</b>    | <b>0,000</b>      | <b>0</b>    | <b>0,000</b>      |
| <b>EXPENDITURES</b>                               |                  |                  |             |             |                   |             |                   |
| <b>General Government:</b>                        |                  |                  |             |             |                   |             |                   |
| Finance and Administration                        | 1,000            | 1,000            | 0           | 0           | 0                 | 0           | 1,000             |
| <b>Other Services:</b>                            |                  |                  |             |             |                   |             |                   |
| Printing  | 1,000            | 1,000            | 0           | 0           | 0                 | 0           | 0,000             |
| Interest and other fees                           | 487              | 487              | 0           | 0           | 0                 | 0           | 1,000             |
| <b>Total Expenditures</b>                         | <b>3,000</b>     | <b>3,000</b>     | <b>0</b>    | <b>0</b>    | <b>0</b>          | <b>0</b>    | <b>2,000</b>      |
| <b>Balance of Revenues over</b>                   |                  |                  |             |             |                   |             |                   |
| <b>(Under) Expenditures</b>                       | <b>21,260</b>    | <b>21,260</b>    | <b>0</b>    | <b>0</b>    | <b>0,000</b>      | <b>0</b>    | <b>0,000</b>      |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                  |                  |             |             |                   |             |                   |
| Proceeds from bond sales                          | 0                | 0                | 0           | 0           | 0                 | 0           | 0                 |
| Special transfers-in                              | 0                | 0                | 0           | 0           | 140,000           | 0           | 140,000           |
| <b>Total Other Financing Sources (Uses)</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>    | <b>0</b>    | <b>140,000</b>    | <b>0</b>    | <b>140,000</b>    |
| <b>Balance of Revenues and Other Sources over</b> |                  |                  |             |             |                   |             |                   |
| <b>(Under) Expenditures and Other Uses</b>        | <b>21,260</b>    | <b>21,260</b>    | <b>0</b>    | <b>0</b>    | <b>140,000</b>    | <b>0</b>    | <b>140,000</b>    |
| <b>Fund Balance at Beginning of Year</b>          | <b>0,000</b>     | <b>0,000</b>     | <b>0</b>    | <b>0</b>    | <b>0,000</b>      | <b>0</b>    | <b>0,000</b>      |
| <b>Fund Balance at End of Year</b>                | <b>\$ 21,260</b> | <b>\$ 21,260</b> | <b>\$ 0</b> | <b>\$ 0</b> | <b>\$ 140,000</b> | <b>\$ 0</b> | <b>\$ 140,000</b> |

**INDIANAPOLIS WATER BOARD**  
**And its Subsidiaries**  
**STATE SERVICE - GENERAL SERVICE PROPERTY FUND**  
**FINANCIAL STATEMENT**  
**December 31, 1991**

**SCHEDULE 13**

|  | 01 | 02     | 03      | TOTAL   |
|--|----|--------|---------|---------|
| <b>ASSETS</b>                            |    |        |         |         |
| Cash and cash equivalents                | 0  | 1,093  | 38,260  | 39,353  |
| Receivables                              |    | 18,732 | 151,293 | 170,025 |
| <b>Total Assets</b>                      | 0  | 19,825 | 189,553 | 209,378 |
| <b>LIABILITIES</b>                       |    |        |         |         |
| Accounts payable                         | 0  | 1,093  | 1,000   | 2,093   |
| <b>Total Liabilities</b>                 | 0  | 1,093  | 1,000   | 2,093   |
| <b>FUND EQUITY</b>                       |    |        |         |         |
| Retained Earnings                        |    | 18,732 | 188,553 | 207,285 |
| <b>Total Fund Equity</b>                 | 0  | 18,732 | 187,553 | 206,288 |
| <b>Total Liabilities and Fund Equity</b> | 0  | 19,825 | 188,553 | 208,686 |

**THROCKMORAN UNION SCHOOL**  
**Acting, Inclosure**  
**and account - GENERAL ACCOUNT DEPARTMENT**  
**GENERAL STATEMENT OF RECEIPTS, DISBURSURES,**  
**AND BALANCE OF FUND BALANCE**  
**for The Twelve Months Ended December 31, 1950**

**SCHEDULE 14**

|  | 1949             | 1948              | 1947              | 1946              |
|--|------------------|-------------------|-------------------|-------------------|
| <b>REVENUES</b>                                    |                  |                   |                   |                   |
| <b>Taxes:</b>                                      |                  |                   |                   |                   |
| Ad valorem   | \$ 85,070 8      | 82,122 8          | 82,076 8          | 84,447            |
| Excise   | 88               | 5,117             | 5,528             | 7,000             |
| <b>Total Revenues</b>                              | <u>85,158</u>    | <u>87,240</u>     | <u>87,604</u>     | <u>91,447</u>     |
| <b>DISBURSURES</b>                                 |                  |                   |                   |                   |
| <b>General Account:</b>                            |                  |                   |                   |                   |
| Plant and Administration                           | 4,404            | 4,411             | 5,124             | 74,070            |
| Auto Service                                       | 20,000           | 20,000            | 20,000            | 170,000           |
| Interest and other fees                            | 8,445            | 10,710            | 10,740            | 20,000            |
| <b>Total Disbursements</b>                         | <u>22,849</u>    | <u>35,121</u>     | <u>35,864</u>     | <u>264,070</u>    |
| <b>Income of Property Own. Under Disbursements</b> | 5,415            | 2,750             | 23,200            | 100,000           |
| <b>Fund balance at beginning of Year</b>           | <u>29,114</u>    | <u>150,432</u>    | <u>119,111</u>    | <u>201,260</u>    |
| <b>Fund balance at end of Year</b>                 | <u>\$ 31,724</u> | <u>\$ 128,061</u> | <u>\$ 106,447</u> | <u>\$ 378,190</u> |

**PLUM BRACK BIRDS INCORPORATED**  
 Avon, Louisiana  
**2007 FINANCIAL STATEMENTS**  
**COMPREHENSIVE INCOME STATEMENT**  
 December 31, 2007

**SCHEDULE 1A**

|  | 2007             | 2006             | 2005             |
|--|------------------|------------------|------------------|
| <b>ASSETS</b>                                |                  |                  |                  |
| Cash and cash equivalents                    | \$ 5,144         | \$ 5,137         | \$ 5,000         |
| Accounts receivable                          | 15,191           | 15,177           | 15,100           |
| <b>Total Assets</b>                          | <b>\$ 20,335</b> | <b>\$ 20,314</b> | <b>\$ 20,100</b> |
| <b>LIABILITIES</b>                           |                  |                  |                  |
| Accounts payable                             | \$ 121           | \$ 127           | \$ 1,000         |
| <b>Total Liabilities</b>                     | <b>\$ 121</b>    | <b>\$ 127</b>    | <b>\$ 1,000</b>  |
| <b>EQUITY</b>                                |                  |                  |                  |
| <b>Member's Equity</b>                       |                  |                  |                  |
| Initial services                             | 15,177           | 15,190           | 15,100           |
| <b>Total Member's Equity</b>                 | <b>15,177</b>    | <b>15,190</b>    | <b>15,100</b>    |
| <b>Total Liabilities and Member's Equity</b> | <b>\$ 20,304</b> | <b>\$ 20,314</b> | <b>\$ 20,200</b> |

TRUSTEES, SHELBY COUNTY

2011, 2012, 2013

2011 BUDGET - REVENUE SERVICE FUND  
 COMBINED SCHEDULE OF REVENUE, EXPENDITURES,  
 AND FUNDING BY FUND BALANCE  
 For the Twelve Months Ended December 31, 2011

SCHEDULE 10

|   | 2011      | 2012      | 2013     |
|---|-----------|-----------|----------|
| <b>REVENUE</b>                                |           |           |          |
| Rents:  |           |           |          |
| In advance                                    | \$ 15,400 | \$ 15,400 | \$5,410  |
| Interest                                      | 250       | 1,400     | 1,000    |
|   | <hr/>     | <hr/>     | <hr/>    |
| Total Revenue                                 | \$15,650  | \$16,800  | \$6,410  |
| <b>EXPENDITURES</b>                           |           |           |          |
| Board of Trustees:                            |           |           |          |
| Financial and Administrative                  | 100       | 100       | 1,000    |
| Other Services:                               |           |           |          |
| Printed                                       | 10,000    | 10,000    | 60,000   |
| Insurance and other fees                      | 5,000     | 5,000     | 5,000    |
|   | <hr/>     | <hr/>     | <hr/>    |
| Total Expenditures                            | \$15,100  | \$15,100  | \$67,000 |
| Increase of Revenue over (under) Expenditures |           |           |          |
|   | \$5,550   | \$1,700   | \$60,000 |
| Fund Balance at Beginning of Year             |           |           |          |
|   | \$0,000   | \$0,000   | \$0,000  |
| Fund Balance at End of Year                   |           |           |          |
|   | \$5,550   | \$1,700   | \$60,000 |



BOARD OF FEDERAL COUNCIL  
Aids, Louisiana

Schedule IT

Schedule of Federal/Financial Assistance  
For the Year Ended December 31, 1995

|  | Federal<br>FY95<br>Amount | Cash<br>Amount<br>Provided<br>December 31<br>1995 | Receipts<br>or<br>Reversal<br>Recognized | Debit of<br>Expense  | Cash/<br>Accrued<br>Receivable<br>December 31<br>1995 |
|--|---------------------------|---|--|----------------------|---|
| <b>Federal Grants/Pass-Through<br/>Grants Programs Title</b>   |                           |   |  |                      |   |
| <b>United States - Department of Agriculture</b>   |                           |   |  |                      |   |
| Passed through the State Department of<br>Health and Human Resources;<br>Office of Family Security - Food<br>Stamp Program | 18,551                    | \$ 4,175,758                                      | \$ 15,541,000                            | \$ 10,000,400        | \$ 4,175,758  |
| <b>Department of Housing and Urban Development</b>   |                           |   |  |                      |   |
| Section 8 Rental Housing Program   | 14,758                    | 25,000  | 400,140                                  | 387,070              | 41,700  |
| Section 8 Housing Voucher Program  | 14,077                    | 25,476  | 371,000                                  | 345,340              | 22,912  |
|  |                           | <u>40,476</u>                                     | <u>771,140</u>                           | <u>732,410</u>       | <u>64,612</u>   |
| <b>United States Department of Housing and<br/>Urban Development</b>   |                           |   |  |                      |   |
| Passed through State Division of Adults:   |                           |   |  |                      |   |
| USDOH - District # 185 6071<br>(Booker # 8000)   | 14,278                    | -   | 41,400                                   | 36,110               | 7,668   |
| USDOH - District # 185 6072<br>(Booker # 8100)   | 14,278                    | -   | 24,300                                   | 24,300               | -   |
|  |                           | <u>-</u>  | <u>65,700</u>                            | <u>60,410</u>        | <u>7,668</u>  |
| <b>Department of Federal Emergency Management<br/>Agency</b>   |                           |   |  |                      |   |
| Passed through Louisiana Office of<br>Emergency Management Assistance-<br>Civil Defense                                    | 80,583                    | -   | 11,000                                   | 11,000               | -   |
| <b>Total Federal Financial Assistance</b>  |                           | <u>\$ 4,220,234</u>                               | <u>\$ 16,324,440</u>                     | <u>\$ 10,800,450</u> | <u>\$ 4,220,234</u>                                   |

Note 1: The Schedule of Federal Assistance presented above is a summary of the cash activity of the Council's federal award programs, and does not present transactions that would be included in the financial statements of the Council, based on the annual basis.

The accompanying notes are an integral part of these statements.

**TANGIPAHUA PARISH COUNCIL**

SCHEDULE 18

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1985**

**Reference Numbers:** Exhibit 8, Items 1-4  
**Fiscal Year Finding Initially Occurred:** 12/1/85

**Description of Findings:**

1. A Caterpillar (Tag # 10200) was on the listing but could not be located, and the title for a 1985 Ford 1/2 yard dump truck VIN 1FDYMR825VA 36090 could not be located.
2. Details of fire departments' listings of property and equipment do not agree with Rural Fire Protection District No. 2's computer listing.
3. Date of acquisition on general fixed asset listing defaults to 12/31/74 for many assets acquired prior to that date.
4. General fixed asset listing was not reconciled to the books at 12/31/85.

**Corrective Action Taken: Partially**

**Partial Corrective Action Taken:**

Management of the Tangipahua Parish Council reviewed existing procedures for accounting and record-keeping for fixed assets. In this process, assets were inventoried and traced back to the fixed asset listing. Subsidiary listings of the fire departments were reconciled to the Rural Fire Protection District No. 2's computer listing. To the extent possible, acquisition dates were checked for other assets and corrected as necessary.

**Additional Explanation:**

Correction action taken in listed as partial since expenditures recorded in the monthly general ledgers of the Parish Council are not reconciled monthly to the fixed asset addition list. Other exceptions for fixed asset record-keeping, as noted in the Corrective Action Plan for Current Year Audit Findings, following this schedule.

**Reference Numbers:** Exhibit P, Items 1A-1D  
**Fiscal Year Finding Initially Occurred:** 12/1/85

**Description of Findings:**

- 1A. When purchasing some equipment, the council was subtracting a five-year buyback amount from the bid price received to arrive at the lowest price. This was in violation of the requirement that the bid price be a firm figure.
- 1B. The council paid for a telephone lease-purchase made by the Clerk of Court. This purchase exceeded \$10,000, but was not bid.
- 1C. The council purchased seats for the landfill for 59,945 without obtaining three quotes.
- 1D. The council constructed a sludge treatment facility at the landfill with its own employees and equipment. The project exceeded the maximum amount of \$50,000, and was a violation of LSA-R.S. 28:1212, since the project was not bid.

**Corrective Action Taken:** Partially

**Partial Corrective Action Taken:**

When accepting bids, the buy-back amount is now a fixed amount as part of the contract, and will not vary in amount at the time of buy-back. Management also responded to the findings and indicated that all large bid solicitations will be centralized through the Council office, and documentation will be maintained to show compliance to bid requirements. In relation to exceeding the limitation on the use of in-house equipment and labor for a construction project, an opinion from the attorney general will be obtained for the landfill, prior to incurring construction costs exceeding the limit of \$30,000.

**Additional Explanation:**

Corrective action is listed as partial since bid violations were noted for the current fiscal year - see the *Corrective Action Plan for Current Year Audit Findings*, following this schedule.

**Reference Number:** Exhibit F, Item 2  
**Fiscal Year Finding Initially Occurred:** 2008/09

**Description of Findings:**

Prior year audit findings noted that the Energy Management Agreement between Energy Masters Corporation and the Tangipahoa Parish Council required the contractor (Energy Masters Corporation) to provide a performance bond on the project to cover the initial costs of labor and material installed on the project.

**Corrective Action Taken:** Not applicable.

**Corrective Action Taken:**

Since the performance bond was to cover the initial costs of labor and materials installed on the project, and this phase of the project has been completed, procurement of a performance bond is not feasible.

**Reference Number:** Exhibit F, Item 3  
**Fiscal Year Finding Initially Occurred:** 2008/09

**Description of Findings:**

Findings for the prior fiscal year noted noncompliance with Louisiana Revised Statute 29:1504:1314, requiring the Parish Council to amend budgets when actual expenditures within a fund exceed budgeted expenditures by five percent or more, or revenue collections within a fund fail to meet estimated annual budgeted revenues by five percent or more. Exceptions were noted for the following Special Revenue funds:

|                                |   |  |
|--------------------------------|---|--|
| Fire Protection District No. 2 | - | Actual expenditures exceeded budgeted expenditures by 17.84%.  |
| Section 8 Hearinging           | - | Actual revenues were below budgeted revenues by 7.11%.         |
| Section 8 Voucher              | - | Actual expenditures exceeded budgeted expenditures by 17.82 %. |

Also, it was noted that the notice of a public hearing was published late. State law requires the notice to be published 18 days prior to the hearing - the notice was published four days in advance of the hearing. In addition, the Council was noted to be in non-compliance to Section 5-05 of the Parish Charter, since supporting documentation was not included in the five-year capital improvement budget as to the necessity for such improvements and acquisitions, nor was there an estimated annual cost of operating and maintaining the capital improvements.

**Corrective Action Taken: Partially**

**Partial Corrective Action Taken:**

It was noted by management that they would more closely monitor and amend budgets as required, and insure that notices of public hearings would be published at least 18 days prior to the hearing. The budget message for fiscal year 1997 incorporated a statement noting the excessive amount of roadways in Tangipahoa Parish that are in need of repair, and the average cost of overlay per mile. Following the listing of roads included in the five-year capital roadway program, and incorporated into the tabular presentation of capital costs, was an estimate of the annual cost of operating and maintaining the capital improvements.

**Additional Explanation:**

Management complied to recommendations to publish notices of public hearings, and to incorporate supporting information into the 5-year capital improvement budget as to the need for the improvements, and estimates on annual costs to maintain the capital improvements. Corrective action is listed as partial, since failure to amend the budget was noted in the current fiscal year - see the *Corrective Action Plan for Current Year Audit Findings*, following this schedule.

**Reference Numbers:** Exhibit F, Items 4A-4G

**Fiscal Year Finding Initially Occurred:** 12/31/93

**Description of Findings:**

Leverage District No. 1 was not in compliance with the following revenues in connection with the issuance of \$200,000 of Street Revenue Bonds:

- A. Maintain rates which will always provide revenues in each year sufficient to pay the reasonable and necessary expenses of operating and maintaining the System, the principal and interest maturing on the bonds, all reserves or sinking funds required for such year, and all other obligations and indebtedness of the System.
- B. Provide revenues in each year that, after paying all reasonable and necessary expenses of operating and maintaining the System, at least equal to 120% of the largest amount of principal and interest maturing on the bonds in any future fiscal year.
- C. Shut off service if delinquent charge is not paid within 30 days.
- D. Have books audited no later than 3 months after the end of the fiscal year.
- E. Bond officers or employees in position of authority or in possession of money derived from the operation of the system.
- F. Establish a Reserve Fund.
- G. No free services to be furnished to any persons.

**Correction Action Taken: Partially**

**Partial Corrective Action Taken:**

Management's response to the above findings were as follows:

**Item A & B.** For the fiscal year ending December 31, 1995, the bond debt coverage factor indicated net revenues (before interest expense and depreciation) of 202% of the required bond payments, as compared to 114% for the fiscal year ending December 31, 1995. In addition, the deficit in unreserved retained earnings decreased by \$23,117 from the prior fiscal year to a deficit of \$18,135 at December 31, 1995. Management indicated that they would continue to monitor the level of revenues and expenses and the adequacy of the rate structure to further reduce the deficit in unreserved retained earnings.

**Item C.** On April 8, 1996, the Tangipahoa Parish Council approved an ordinance requiring water companies in the unincorporated areas of Tangipahoa Parish to enter into contracts with Sewerage District No. 1 of the Parish of Tangipahoa, Louisiana, to collect sewerage billings for the sewerage district. The ordinance states that the water company shall provide that any person failing to timely pay the entire billing of sewerage charges within the prescribed time period for utility payment of said water company, then in that event the customer's water service shall be disconnected until all past due sewerage charges and reconnect charges for sewerage billings are paid in full. The sewerage district has reviewed this ordinance with the Rural Economic and Community Development office and will revise the original bond resolution to reflect the change in sewerage policy, submit the change to the bondholder for approval, and then bring the changes to the sewerage district board of directors and parish council, for approval.

**Item D.** Books of the Sewerage District No. 1 of the Parish of Tangipahoa, Louisiana, were audited within 90 days of the end of the fiscal year. A separate audit report and management letter was issued on March 13, 1997.

**Item E.** Management has provided to the Rural Economic and Community Development (RECD) office, a copy of the "Public Employees Distress/Contingency Coverage" bond. This bond provides blanket coverage of \$20,000 for public officials and employees of the Tangipahoa Parish Council. Receipts of funds for coverage fees are received and recorded by the parish council, and disbursement of funds is made under the direction of the parish council.

## Page 3

**Item F.** The Reserve Fund requires monthly deposits of \$202.80 beginning May 1995. The fund was established in 1996, and the total amount of \$4,296 deposited as of December 31, 1996, exceeds the amount required per applicable bond covenants.

**Item G.** The coverage district has reviewed all active accounts to insure that no one receives free service.

### Additional Explanation:

The corrective action taken is listed as partial, since items A, B, and C will require follow-up for compliance - see the Corrective Action Plan for Current Year Audit Findings, following this schedule.

**Reference Numbers:** Exhibit P, Item 3

**Fiscal Year Finding Initially Occurred:** 12/31/95

### Description of Findings:

It was noted that nine to-twelve households on the Vidua coverage system were receiving sewer service but were not being billed for their usage.

### Corrective Action Taken: Partially

#### Partial Corrective Action Taken:

As noted in Exhibit P, Item 4C, the Tangipahoa Parish Council passed an ordinance requiring water companies to file rate schedules to provide billing services for the sewerage district. For the Vidua System, a private company provides the billing services, and attempts have been made to connect all customers to the sewerage system. Based on the most current review, a total of seven households are not hooked up to the water system. Two of the houses are vacant, three of the households must have an income eligibility determination before hookup, and the remaining two must be referred to the health department to determine action to require hookup.

### Additional Explanation:

Findings will require follow-up to determine compliance.

**Reference Numbers:** Exhibit P, Item 6

**Fiscal Year Finding Initially Occurred:** 12/31/95

### Description of Findings:

On June 14, 1995, an investigative report was released by the Legislative Auditor on the Tangipahoa Parish Cemetery. The investigation found that the cemetery billed the Tangipahoa Parish Council, during the period of January 1992 through January 1995, for quality evaluations and quality investigations that he did not perform. The cemetery was indicted and trial is pending. One of the recommendations of the Legislative Auditor was for the Parish to obtain a clear understanding of the services the cemetery is providing and ensure that all fees paid are in compliance with Louisiana law.

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**Correction Action Taken:** Yes

**Corrective Action Taken:**

The Tangipahoa Parish Council has complied to the recommendations of the Louisiana Legislative Auditor. The newly divided corridor is now a department in the General Fund.

**Reference Numbers:** Exhibit Q  
**Fiscal Year Finding Initially Occurred:** 12/31/93

**Description of Findings:**

Prior year audit findings noted that the Tangipahoa Parish Council had not complied with provisions of the Drug-Free Workplace Act.

**Correction Action Taken:** Yes

**Corrective Action Taken:**

The Tangipahoa Parish Council has implemented policies to comply with provisions of the Drug-Free Workplace Act, and has incorporated these policies into the personnel manual for the council. Random drug testing was implemented at the end of fiscal year 1996.

**Reference Numbers:** Exhibit K, Item 1  
**Fiscal Year Finding Initially Occurred:** 12/31/93

**Description of Findings:**

The prior year audit report noted numerous findings for the Fiscal Year 1993 LCDRG Volusia Project. As a result of review by the HUD Inspector General's Office, the Parish is suspended from participation in the LCDRG Program for a period of five years, such period to begin upon conditional dismissal of two LCDRG grants currently funded for the Tangipahoa Parish Council. Audit recommendations noted that the council must assure the accuracy and completeness of documents relating to an LCDRG program. Change orders should be approved by the Council and no payment made without the signed approval of the engineer. The certificate of substantial completion should not be signed until the construction is sufficiently completed in accordance with contract requirements, and all LCDRG documents should be kept at the council office.

**Correction Action Taken:** Yes

**Corrective Action Taken:**

Management of the Tangipahoa Parish Council has reviewed documentation for the two on-going LCDRG projects, and has indicated that they will more closely follow and supervise all work done on behalf of the parish. At fiscal year-end for 1996, there were no construction contracts awarded for the LCDRG projects.

Reference Numbers: Exhibit R, Item 2

Fiscal Year Finding Initially Occurred: 12/31/93

**Description of Findings:**

For the Section 8 Existing Housing Program, the following findings were noted:

- 1) An incomplete lease affidavit was in one file. Only page 1 of a 2-page affidavit could be located.
- 2) One lease stated a contract rental of \$448, when the correct rental was \$375.
- 3) One check for \$185 was written to the wrong landlord.
- 4) Three files did not contain current inspection forms.
- 5) One tenant was given a utility reimbursement payment of \$4 in error.

Correction Action Taken: Yes

**Corrective Action Taken:**

Upon review by the Parish Council, documentation was located in prior year Section 8 files to resolve items 3-4 above. Management has indicated that they will continue to work to bring the parish Section 8 program into better compliance with regulatory requirements.

Reference Numbers: Exhibit S, Item 1

Fiscal Year Finding Initially Occurred: 12/31/93

**Description of Findings:**

Findings for the prior fiscal year noted that the Tangipahoa Parish Council failed to properly document labor costs for a contract between the Tangipahoa Parish Council and the Lake Pontchartrain Basin Foundation.

Correction Action Taken: Yes

**Corrective Action Taken:**

Management indicated that they will more closely follow and supervise all work done on behalf of the parish.

Reference Numbers: Exhibit S, Item 2

Fiscal Year Finding Initially Occurred: 12/31/93

**Description of Findings:**

For the Section 8 Voucher Program, prior findings noted that of the seven files examined, three files contained an incomplete reimbursement form, and two files had no rent reasonableness form at all. Recommendations were made that all tenant files be reviewed periodically to determine that required documents are present, and that a checklist of required documents be developed, completed, and initiated by the responsible party after review.



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**Corrective Action Taken:** Yes

**Corrective Action Taken:**

Upon review, documentation was found to support the costs charged for each of the Section 8 Waiver tenants. Management indicated that they would closely review this program to insure that required documents are completed and reviewed by supervisory personnel.

(Concluded)

## TANGIPAHOLA PARISH COUNCIL

SCHEDULE 19

### Corrective Action Plan for Current Year Audit Findings For the Year Ended December 31, 1996

Reference Number: Exhibit A

#### Description of Findings:

Louisiana Revised Statute (LSA-R.S. 24:512) requires the council to maintain records of all fixed assets and movable property, to include the initial cost and disposition of property, if applicable. Findings for the fiscal year ending December 31, 1996, were as follows:

- 1) During the year, the council sold the old Health Unit, but the asset was not taken off the general fixed asset list.
- 2) The additions for the year on the books did not agree with the general fixed asset list of additions. This was due to the fact that some of the assets that were purchased with trade-in were reported on the books at net cost.
- 3) Capital expenditures per general ledger were not reconciled to the fixed asset additions list on a monthly basis. This level of management control is required to properly manage and account for property of the Tangipahola Parish Council.

Considerable progress was noted in the management of fixed assets. All items were inventoried and locations of items verified for the current fiscal year. However, the following changes are recommended to improve the accounting for fixed assets:

- 1) Management should reconcile fixed assets at least once a month to insure all additions and deletions are recorded properly.
- 2) Management should record all assets purchased at full value. When another asset is traded in on a new asset, the trade-in should be shown as a sale of fixed assets.
- 3) Management should consider modifications of the current fixed asset program, or purchase of a new program. This would allow more flexible reporting options and inventory of fixed assets with the use of micro-readers. The use of micro readers to read inventory tags is necessary to effectively manage the large volume of assets under the control of the council.

#### Corrective Action Planned:

Management will implement procedures to reconcile capital expenditures recorded in the general ledger, to fixed asset additions input into the fixed asset listing. Deletions to the fixed asset list will be recorded on a timely basis. In addition, acquisition costs of each asset will be reviewed to insure that all asset purchases are recorded at full value.

We will also begin a review of fixed asset software, to improve reporting options and allow inventory of fixed assets with the use of micro readers.

Name of Contact Person:

Bobby Wier, Finance Director,  
Tangipahola Parish Council  
(904) 748-1211

**Anticipated Completion Date:**

We will immediately begin action to comply with recommendations (1) and (2) above, and anticipate compliance no later than September 30, 1997. For recommendation (3), we will begin a search for new local asset software, and plan to finalize the search no later than December 31, 1997.

**Reference Numbers: Exhibit B, Item 1**

**Description of Finding:**

Louisiana Revised Statutes (LSA-R.S. 39:2211) require all purchases of materials or supplies exceeding the sum of ten thousand dollars to be advertised and let by contract to the lowest responsible bidder. Purchases of five thousand dollars or more, but less than ten thousand dollars shall be made by obtaining no less than three telephone or facsimile quotations. The following findings were noted for the current year audit:

- 1) During the year, the council purchased a side curbs for \$8,800, and pipe for \$1,473. Neither of these items were properly bid by receiving the required number of telephone quotes or facsimile quotes.

The audit recommendation was to comply to the bid law for all purchases.

**Corrective Action Planned:**

Management of the Tangipahoa Parish Council will immediately review procedures for soliciting and approving bids, and will comply to the audit recommendations.

**Name of Contact Person:**

Buddy Wise, Finance Director,  
Tangipahoa Parish Council  
(504) 738-3210

**Anticipated Completion Date:**

We will comply to the audit recommendations immediately.

**Reference Numbers: Exhibit B, Item 2**

**Description of Finding:**

Budget procedures applicable to unending budgets are specified in Louisiana Revised Statutes 39:1304-1314, and in Article V, Sections 3-03 through 3-06 of the Tangipahoa Parish Home Rule Charter. The revised statutes require the council to amend budgets when actual expenditures within a fund exceed budgeted expenditures by five percent or more, or revenue collections within a fund fall to more estimated annual budgeted revenues by five percent or more. Exceptions were noted for:

- a) Road Lighting District # 3 was 5.04% over budget.
- b) Fire Protection District # 2 was 5.82% over budget.

*Audit recommendations noted that budgets must be amended on a timely basis.*

**Corrective Action Planned:**

Management of the Tangipahoa Parish Council stated that the budget variance was due to unexpected financial adjustments made following the close of the fiscal year. The Tangipahoa Council will in the future attempt to more closely anticipate the effect of year-end adjustments on actual revenues and expenditures.

**Name of Contact Person:**

Buddy Wirt, Finance Director,  
Tangipahoa Parish Council  
(504) 348-3211

**Anticipated Completion Date:**

We will continue to monitor the need for budget adjustments, and will more closely review the necessity of budget amendments at fiscal year end.

**Reference Numbers:** Exhibit C, Item 1

**Description of Finding:**

With the issuance of the 1993 Revenue Bonds, the Sewerage District covenants that they will provide revenues sufficient to pay the reasonable expenses of operating and maintaining the system, and to fund all obligations of the district, including required reserves or sinking funds for bonded indebtedness. The district continues to show a deficit in unreserved retained earnings of \$211,183 for the fiscal year ending December 31, 1994. However, this also represents an improvement for the district, since the deficit decreased by \$21,117, from the prior fiscal year. We recommend that the district continue to monitor the level of revenues and expenses and the adequacy of the rate structure to further reduce the deficit in unreserved retained earnings.

**Corrective Action Planned:**

The board of directors of Sewerage District No. 1, and the council will continue to review the level of revenues and expenses, on a monthly basis, in order to reduce the deficit in unreserved retained earnings.

**Name of Contact Person:**

Buddy Wirt, Finance Director,  
Tangipahoa Parish Council  
(504) 348-3211

**Anticipated Completion Date:**

This involves continuing management review by the board of directors of Sewerage District No. 1, and the Parish Council.

**Reference Numbers:** Exhibit C, Item 2

**Description of Findings:**

Within the prior fiscal year audit, it was noted that sewerage customers were not being disconnected for non-payment, within 30 days from the date on which such charges become delinquent, in accordance with requirements of the original bond resolution. In response, the Tangipahoa Parish Council approved an ordinance requiring water companies in Tangipahoa Parish to provide billing services for the sewerage district and to disconnect past due accounts in accordance with the prescribed time period for utility payment of said water company. The ordinance provides that all sewerage fees must be paid before re-connect of water service. This ordinance was a positive step in complying to bond covenants, but the sewerage district is still required, under the terms specified in a letter dated August 28, 1996, from the Rural Economic and Community Development office, to amend the approved bond resolution to reflect changes in disconnection policy. Recommendation for the current financial audit was for the board of commissioners of the sewerage district to meet and determine the appropriate response to the Rural Economic and Community Development bond requirements.

**Corrective Action Planned:**

Representatives of the Sewer District and council have met with legal counsel and are revising the original bond resolution to conform to disconnection policy adopted in the parish ordinance referred to above.

**Name of Contact Person:**

Daddy Niles, Finance Director,  
Tangipahoa Parish Council  
(504) 748-3221

**Anticipated Completion Date:**

We anticipate final revision and approval of the amended bond resolution no later than the end of the current fiscal year.

**Reference Numbers:** Exhibit C, Item 3

**Description of Findings:**

The original bond covenants for Sewerage District No. 3 specified that a penalty will be charged on past due accounts, interest will be charged on past due accounts, and a reconnect charge will be assessed when the delinquent account is reconnected. We found no evidence to indicate that these charges were being assessed by the water companies providing billing services for the sewer district. Since billing services must be provided by numerous water companies, the Tangipahoa Parish Council has taken a positive step in passage of the above described ordinance. However, the original bond covenants require a 10% penalty on past due accounts and interest of not less than 2% per annum on delinquent accounts after 30 days from the date of the delinquency, and a reconnect charge. We recommended that the district either notify the water companies providing billing services of these requirements, or request a specific waiver of these requirements from the Rural Economic and Community Development office.

**Corrective Action Planned:**

The board of commissioners will meet to determine the appropriate response to the Rural Economic and Community Development bond requirements.

**Name of Contact Person:**

Daddy Wiser, Finance Director,  
Tampa Bay Parish Council  
(504) 748-3231

**Anticipated Completion Date:**

We will notify REED of the current policy for charging penalties and accumulated charges on past due accounts, and will amend the original bond resolutions as required. Upon resolving this issue, we will notify the billing companies for the coverage district of any revised policies for charges on accounts.

[Continued]

**OTHER INDEPENDENT AUDITOR'S REPORTS**

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

To the Parish President and Members  
of the Tangipahoa Parish Council  
Amite, Louisiana

We have audited the primary government financial statements of Tangipahoa Parish Council, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

The management of Tangipahoa Parish Council, 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of primary government 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, projection of any evaluation of the structure to future periods is subject to the risk 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 our audit of the primary government financial statements of Tangipahoa Parish Council, Louisiana, for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters on Exhibit A involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the primary government financial statements.



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A material weakness is a reportable 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 or irregularities in amounts that would be material in relation to the primary government's 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe some of the reportable conditions discussed above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Tangipahoa Parish Council, Louisiana, in a separate letter dated June 4, 1997.

This report is intended for the information of management, the Legislative Auditor, and the Federal Cigarette Agent. However, this report is a matter of public record, and its distribution is not limited.



Bruce Harrell & Co., CPAs  
Barronville, Louisiana  
June 4, 1997

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Parish President and Members  
of the Tangipahoa Parish Council  
Amite, Louisiana

We have audited the primary government financial statements of Tangipahoa Parish Council, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997. We have also audited the compliance of Tangipahoa Parish Council, Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 4, 1997.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether Tangipahoa Parish Council, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1996, we considered the internal control structure of Tangipahoa Parish Council, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements of Tangipahoa Parish Council, Louisiana, and on the compliance of Tangipahoa Parish Council, Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the primary government financial statements in a separate report dated June 4, 1997.

The management of Tangipahoa Parish Council, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required in areas 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, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations.

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Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk 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.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

| <u>Accounting Controls</u> | <u>Controls Used in Administering Federal Programs</u> |                              |
|----------------------------|--|------------------------------|
|                            | <u>General Requirements</u>                            | <u>Specific Requirements</u> |
| Billings                   | Political activity                                     | Type of services             |
| Receivables                | Davis-Bacon Act  | Eligibility                  |
| Cash receipts              | Civil rights   | Reporting                    |
| Purchasing and receiving   | Cash management  | Special requirements         |
| Accounts payable           | Federal financial reports                              |                              |
| Cash disbursements         | Drug-free workplace                                    |                              |
| Payroll                    |  |                              |
| Property and equipment     |  |                              |
| General ledger             |  |                              |

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1996, Tangipahoa Parish Council, Louisiana, expended 89.25% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by DMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of Tangipahoa Parish Council, Louisiana's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute 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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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However, we noted other matters involving the internal control structure and its operation that we have reported to the management of Tangipahoa Parish Council, Louisiana, in a separate letter dated June 4, 1997.

This report is intended for the information of management, the Legislative Auditor, and the Federal Cognizant Agent. However, this report is a matter of public record, and its distribution is not limited.



Bruce Hanvell & Co., CPAs  
Baton Rouge, Louisiana  
June 4, 1997

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

To the Parish President and Members  
of the Tangipahoa Parish Council  
Amite, Louisiana

We have audited the primary government financial statements of Tangipahoa Parish Council, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Tangipahoa Parish Council, Louisiana, is the responsibility of Tangipahoa Parish Council, Louisiana's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Tangipahoa Parish Council, Louisiana's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance, included in Exhibit B, that are required to be reported under Government Auditing Standards for which the ultimate resolution cannot be presently determined. Accordingly, no provision for any liability that may result has been recognized in these primary government financial statements.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Tangipahoa Parish Council, Louisiana, in a separate letter dated June 4, 1997.

This report is intended for the information of management, the Legislative Auditor, and the Federal Cognizant Agent. However, this report is a matter of public record and its distribution is not limited.



Bruce Harrell & Co., CPAs  
Hammond, Louisiana  
June 4, 1997

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Parish President and Members  
of the Tangipahoa Parish Council  
Amite, Louisiana

We have audited the primary government financial statements of Tangipahoa Parish Council, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 4, 1997.

We have also audited Tangipahoa Parish Council, Louisiana's compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; special taxes and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of Tangipahoa Parish Council, Louisiana, is responsible for the Tangipahoa Parish Council, Louisiana's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Tangipahoa Parish Council, Louisiana's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the management letter dated June 4, 1997. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, Tangipahoa Parish Council, Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; reporting; special taxes and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of management, the Legislative Auditor, and the Federal Equipment Agent. However, this report is a matter of public record and its distribution is not limited.



Bruce Harrill & Co., CPAs  
Baton Rouge, Louisiana  
June 4, 1997

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Parish President and Members  
of the Tangipahoa Parish Council  
Amite, Louisiana

We have audited the primary government financial statements of Tangipahoa Parish Council, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997.

We have applied procedures to test Tangipahoa Parish Council, Louisiana's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996: political activity, Davis-Bacon Act, civil rights, cash management, federal financial reports, Drug-free Workplace Act, or administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Tangipahoa Parish Council, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Tangipahoa Parish Council, Louisiana, had not complied, in all material respects, with those requirements.

This report is intended for the information of management, the Legislative Auditor, and the Federal Compliance Agent. However, this report is a matter of public record and its distribution is not limited.



Bruce Harrell & Co., CPAs  
Hammond, Louisiana  
June 4, 1997

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

To the Parish President and Members  
of the Tangipahoa Parish Council  
Amite, Louisiana

We have audited the primary government financial statements of Tangipahoa Parish Council, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997.

In connection with our audit of the primary government financial statements of Tangipahoa Parish Council, Louisiana, and with our consideration of Tangipahoa Parish Council, Louisiana's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and special tests and provisions that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Tangipahoa Parish Council, Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Tangipahoa Parish Council, Louisiana, had not complied, in all material respects, with these requirements.

This report is intended for the information of management, the Legislative Auditor, and the Federal Cognizant Agent. However, this report is a matter of public record and its distribution is not limited.



Bruce Hanrell & Co., CPAs  
Harrison, Louisiana  
June 4, 1997



**TANGIPAHUA PARISH COUNCIL  
FINDINGS AND RECOMMENDATIONS**

**Reportable Conditions in the Internal Control Structure  
For the Year Ended December 31, 1996**

**FIXED ASSETS**

Louisiana Revised Statutes (LSA-R.S.) 24:145 requires the council to maintain records of all fixed assets and movable property to include the initial cost and disposition of such property, if applicable.

**FINDINGS:**

- 1) During the year, the council sold the old Health Unit, but the asset was not taken off the general fixed asset list.
- 2) The additions for the year on the books did not agree with the general fixed asset list of additions. This was due to the fact that some of the assets that were purchased with trade-ins were recorded on the books at net cost.
- 3) Capital expenditures per general ledger were not reconciled to the fixed additions list on a monthly basis. This level of management control is required in properly manage and account for the property of the council.

**RECOMMENDATION:**

- 1) Management should try to reconcile fixed assets at least once a month to insure all additions and deletions are recorded properly.
- 2) Management should record all assets purchased at full value. When another asset is traded-in on a new asset, the trade-in should be shown as sale of fixed assets.
- 3) Management should consider modification of the current fixed assets program, or purchase a new program to allow fixed assets to be inventoried with the use of micro readers. Such a modification is necessary to actually manage the large volume of assets under the control of the council.

**MANAGEMENTS RESPONSE:**

See Schedule of Corrective Action Plan for Current Year Audit Findings.

**TANGIPAHOA PARISH COUNCIL  
FINDINGS AND RECOMMENDATIONS**

**Noncompliance with Laws and Regulations  
For the Year Ended December 31, 1999**

**PUBLIC BID LAW**

Louisiana Revised Statute (LSA-R.S.) 39:2712 requires all purchases of any materials or supplies exceeding the sum of ten thousand dollars to be advertised and bid by contract to the lowest responsible bidder. Purchases of five thousand dollars or more, but less than ten thousand dollars shall be made by obtaining no less than three telephone or facsimile quotations.

**FINDINGS:**

- 1) During the year, the council purchased a side mower for \$8,800, and pipe for \$5,475. Neither of these items were properly bid by receiving telephone or facsimile quotes.

**RECOMMENDATIONS:**

- 1) The public bid law should be followed for all purchases that come under the bid law.

**MANAGEMENT'S RESPONSE:**

See Schedule of Corrective Action Plan for Current Year Audit Findings.

**BUDGET LAW**

Louisiana Revised Statute (LSA-R.S.) 39:1201 - 1214 requires the council to amend budget when actual expenditures plus projected expenditures within a fund for the remainder of the year exceed budgeted expenditures by five percent or more, or revenue collections plus projected revenue collections within a fund for the remainder of the year fall to meet estimated annual budgeted revenues by five percent or more.

**FINDINGS:**

- 1) During the year, the council did not amend the budgets for the following funds for which actual expenditures exceeded budgeted expenditures, by more than five percent.

| Special Revenue Funds:       | Unfavorable Variance |            | Per Cent |
|------------------------------|----------------------|------------|----------|
|                              | Budgeted             | Actual     |          |
| Road Lighting District # 3   | \$ 3,419             | \$ 3,739   | 9.94%    |
| Fire Protection District # 2 | \$ 823,029           | \$ 855,878 | 5.82%    |

**RECOMMENDATIONS:**

- 1) The state budget law should be monitored closely and amended when necessary.

**MANAGEMENT'S RESPONSE:**

See Schedule of Corrective Action Plan for Current Year Audit Findings.

**TANGIPAHOA PARISH COUNCIL  
FINDINGS AND RECOMMENDATIONS**

**Noncompliance with Specific Requirements Applicable to Major Programs  
For the Year Ended December 31, 1996**

**SEWERAGE DISTRICT**

**FINDINGS:**

- 1) With the issuance of the 1999 Revenue Bonds, the Sewerage District covenants that they will provide revenues sufficient to pay the reasonable expenses of operating and maintaining the system, and to fund all obligations of the district, including acquired reserves or sinking funds for bonded indebtedness. The district continues to show a deficit in unreserved retained earnings of \$(10,183) for the fiscal year ending December 31, 1996. However, this also represents an improvement for the district, since the deficit decreased by \$21,117, from the prior fiscal year.
- 2) Within the prior fiscal year audit, it was noted that sewerage customers were not being disconnected for non-payment, within 10 days from the date on which such charges become delinquent, in accordance with requirements of the original bond resolution. In response, the Tangipahoa Parish Council approved an ordinance requiring water companies in Tangipahoa Parish to provide billing services for the sewerage district and to disconnect past due accounts in accordance with the prescribed time period for making payment of said water company. This ordinance provides that all sewerage fees must be paid before re-connect of water service. This ordinance was a positive step in complying to bond covenants, but the sewerage district is still required, under the terms specified in a letter dated August 19, 1996, from the Rural Economic and Community Development office, to amend the approved bond resolution to reflect changes in disconnect policy.
- 3) The original bond covenants for Sewerage District No. 1 specified that a penalty will be charged on past due accounts, interest will be charged on past due accounts, and a reconnect charge will be assessed when the delinquent account is reconnected. We found no evidence to indicate that these charges were being assessed by the water companies providing billing services for the sewer district. Since billing services must be provided by numerous water companies, the Tangipahoa Parish Council has taken a positive step in passage of the above described ordinance. However, the original bond covenants require a 10% penalty on past due accounts and interest of not less than 2% per annum on delinquent accounts after 10 days from the date of the delinquency, and a reconnect charge.

**RECOMMENDATIONS:**

- 1) We recommend that the district continue to monitor the level of revenues and expenses and the adequacy of the rate structure to further reduce the deficit in unreserved retained earnings.
- 2) We recommend the board of commissioners of the sewerage district to meet and determine the appropriate response to the Rural Economic and Community Development bond requirements.
- 3) We recommend that the district either notify the water companies providing billing services of these requirements, or request a specific waiver of these requirements from the Rural Economic and Community Development office.

**MANAGEMENT'S RESPONSE:**

See Schedule of Corrective Action Plan for Current Year Audit Findings.

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## MANAGEMENT LETTER

To the Parish President and Members  
of the Tangipahoa Parish Council  
Amite, Louisiana

We have examined the primary government financial statements of the Tangipahoa Parish Council, Louisiana, as of and for the year ended December 31, 1996. In planning and performing our audit, we considered the internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control structure. However, we noted certain weaknesses in the internal control structure, that, if corrected, could improve the ability of management of the Tangipahoa Parish Council, Louisiana to record, process, summarize, and report financial data consistent with the assertions of management. The format below is separated into two sections. Section 1 lists "Current Year Findings". Section 2 presents "Prior Year Findings", and includes only the prior year findings for which follow-up is required. For prior year findings for which follow-up is still required, a sub-section entitled "Continuing Audit Recommendations" has been added.

### SECTION 1 - CURRENT YEAR FINDINGS

#### UNCLAIMED CASH - POOLING ACCOUNT

##### A. Current Year Findings:

Under provisions of the Unclaimed Property Statute (Act 829 of the 1986 Regular Session of the Louisiana Legislature) governmental agencies are required to report unclaimed property to the State. Unclaimed property for the Tangipahoa Parish Council consists of \$1,615.63 in outstanding checks of the old Pooling account.

##### B. Current Year Audit Recommendations:

We recommend that the council file the required Return with the Department of Revenue and Taxation, Unclaimed Property Section, transferring the funds to the State as soon as is possible.

##### C. Management Response to Audit Recommendations:

The unclaimed checks will be transferred to the State as soon as possible.

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**Management Letter**  
**Tangipahoa Parish Council, Louisiana**  
**Page 2**

**NEGATIVE CASH BALANCES - POOLING ACCOUNT**

**A. Current Year Findings:**

At fiscal year-end, the council maintained a negative cash balance in the active "pooling" cash account for all funds. The negative cash balance did not appear on the individual fund balance sheets, since the cash account is combined with the "LAMF" investment account for financial reporting. The cash accounts and "LAMF" investments are combined for financial reporting, since "LAMF" investments are categorized as cash equivalents and generally available on request. However, prudent financial management dictates that expenditures not exceed currently available cash.

**B. Current Year Audit Recommendations:**

We recommend that cash balances be reviewed more closely to determine that adequate funds are available for expenditures.

**C. Management Response to Audit Recommendations:**

Cash account balances were negative at fiscal year-end, since payroll and payable checks were issued during the final week of the fiscal year. Payment should have been delayed to the following fiscal year. We will more closely monitor the availability of cash before incurring expenditures.

**PARISH TRANSPORTATION ACT - ANNUAL PRIORITY LIST**

**A. Current Year Findings:**

The Tangipahoa Parish Council has implemented extensively the procedures enacted to comply with the Parish Transportation Act. The council develops a list of needs for the 5-year Capital Outlay Budget, and prioritizes planned expenditures as funds become available. However, the Parish Transportation Act specifically states that the parishwide capital improvement program shall list all projects to be constructed during the fiscal year, and shall be prioritized based on parishwide needs.

**B. Current Year Audit Recommendations:**

We recommend that the council amend its procedures to require adoption of an annual prioritized plan for parish road development, including overlay projects.

**C. Management Response to Audit Recommendations:**

We will amend the procedures we have adopted for the Parish Transportation Act to include development of an annual prioritized plan and approval of the plan by the council.

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**Management Letter**  
Tangipahoa Parish Council, Louisiana  
Page 3

**INTERNAL CONTROLS FOR PAYROLL**

**A. Current Year Findings:**

We noted in the review of internal controls for processing payroll transactions, that in some cases, "stamps" were being used in place of signatures on payroll summary sheets. Although time cards are available to support payroll transactions, signatures of payroll sheets serves as evidence that time worked has been reviewed and approved by supervisory personnel.

**B. Current Year Audit Recommendations:**

We recommend that all payroll summary sheets be signed only by supervisory personnel and any "signature stamps" be disposed of immediately.

**C. Management Response to Audit Recommendations:**

We will comply with the above recommendations.

**SECTION 1 - PRIOR YEAR FINDINGS**

**FINANCIAL CONTROL PROCEDURES MANUAL**

**A. Prior Year Finding**

It was noted that the Tangipahoa Parish Council was in the process of developing a policy and procedure manual, but the manual had not yet been completed. It was recommended that the manual be completed and approved by the Parish President as soon as possible.

**B. Management Response to Audit Recommendations:**

The policy and procedure manual has been completed and approved by the Parish President.

**CONTRACT WITH THE HAMMOND FIRE DEPARTMENT**

**A. Prior Year Finding:**

The prior year management letter noted that according to the 1999 Contract between Fire Protection District No. 2 and the various volunteer fire departments, Fire Protection District No. 2 shall set aside \$12,500 which will be allocated to the maintenance and upkeep of all fire equipment owned by Fire Protection District No. 2 and located within the Hammond area of responsibility. The City of Hammond would be responsible for all costs of maintenance and upkeep after the parish's \$12,500 has been expended. Recommendation was for the Council to obtain clarification on the terms of the agreement and that the related transactions conform to the contractual agreement.

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**Management Letter**  
**Tangipahoa Parish Council, Louisiana**  
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**B. Management Response to Audit Recommendations:**

Management has indicated that this matter has been brought to the attention of the Fire Board.

**C. Continuing Audit Recommendation:**

We noted that the payments for fiscal year 1998 exceeded the required contract amount plus the original payment of \$43,400 for maintenance and upkeep of equipment. We recommended that the payment for maintenance and upkeep be designated the payment of specific expenses associated with Fire District 2 equipment under the care of the City of Hammond (and that general ledger expenditures codes be created to record these expenditures), or that the contract be revised to require the agreed-upon payment to be made directly to the City of Hammond to defray the maintenance costs and upkeep associated with the equipment owned by Fire District 2.

**D. Management Response:**

We will again refer this matter to the Fire Board for review.

**BANK SIGNATURE CARD**

**A. Prior Year Finding:**

Prior year management comments noted that bank signature cards for the council included a council employee that had not been employed by the council since 1994.

**B. Management Response to Audit Recommendations:**

Bank signature cards have been updated and were verified as part of the 1998 financial audit.

**ACCOUNTING RECORDS - GENERAL**

**A. Prior Year Finding:**

It was noted that no general ledgers were prepared for 1997 until the April 1998 accounting was completed. This indicated that the recording of 1997 transactions was not reviewed until four months of the year had passed. Also, supporting journals are available from the council's software but were not printed and retained in paper form.

**B. Management Response to Audit Recommendations:**

Management printed general ledgers and source journals on a timely basis.

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CERTIFIED PUBLIC ACCOUNTANTS  
1000 Colonial Avenue, Metairie, Louisiana

**Management Letter**  
Thangpoitea Parish Council, Louisiana  
Page 5

**C. Continuing Audit Recommendations:**

For Sewerage District No. 1, the general ledger was completed on a timely basis, and a separate audit report, dated March 12, 1993, was issued for the Sewerage District to comply with requirements of the U.S. Rural Economic and Community Development office. Although general ledgers were completed on a timely basis for the remaining funds, and available for review by management, the general ledger for those remaining funds was not closed until after April of 1993. We recommend that all general ledger processing be completed within 45 days of fiscal year end, to permit timely completion of the financial audit.

**D. Management Response:**

The general ledger for all funds will be closed at year-end in a timely manner.

**ACCOUNTING RECORDS - LAKE TREATMENT FACILITY**

**A. Prior Year Finding:**

Prior year statements noted that costs, to be reimbursed under the Lake Fouchardrain Basin Foundation grant, were not properly documented. Recommendations were to establish separate general ledger accounts for any costs associated with a grant project.

**B. Management Response to Audit Recommendations:**

Management indicated that they would create study titles and supervise all work done on behalf of the parish. As of the date of this management letter, the council was preparing the billing to collect the final grant receivable on the Lake Fouchardrain Basin Foundation grant.

**PAYMENT FOR SEWERAGE DISTRICT MEETINGS**

**A. Prior Year Finding:**

Prior year management letter comments recommended that Sewerage District No. 1 discontinue the payments to board members until the sewerage district is no longer incurring net losses.

**B. Management Response to Audit Recommendations:**

Based on reduction of the unreserved retained earnings deficit by \$13,119 for the fiscal year ending December 31, 1995, and the increase in cash reserves at fiscal year, it appears that sufficient funds are available for payments to commissioners of \$60 per board meeting.

**FORMATION OF MELMA SEWERAGE SYSTEM**

**A. Prior Year Finding:**



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*A Professional Accounting Corporation*

**Management Letter**  
**Tangipahoa Parish Council, Louisiana**  
**Page 6**

Prior year comments noted that no depreciation had been calculated on the Velma Sewerage System.

**B. Management Response to Audit Recommendations:**

The Velma Sewerage System, and additional sewerage systems donated during 1996, have been added to the books of the sewerage district, and depreciation expense has been calculated.

**YEAR-END ADJUSTMENTS AND FIXED ASSET RECORDS**

See "Exhibit A - Reportable Conditions in the Internal Control Structure for the Year Ended December 31, 1996", included in the financial audit report for the fiscal year ending December 31, 1996, for a listing of findings and recommendations related to fixed asset records.

It has been our pleasure to perform this financial audit for you. We will be glad to meet with you in trying to provide assistance in implementing the above recommendations.

Respectfully submitted,



**Bruce Harrell & Company, CPAs**  
*A Professional Accounting Corporation*

**TANGIPAHOA PARISH COUNCIL**  
**Amite, Louisiana**

Primary Government Financial Statements  
 With Supplemental Information  
 And Independent Auditor's Reports  
 As of and for the Year Ended December 31, 1996

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**INDEPENDENT AUDITOR'S REPORT**

To the Parish President and Members  
of the Tangipahoa Parish Council  
Amite, Louisiana

We have audited the accompanying primary government financial statements of Tangipahoa Parish Council, Louisiana, as of and for the year ended December 31, 1996, as listed in the table of contents. These primary government financial statements are the responsibility of Tangipahoa Parish Council, Louisiana's, management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-135, *Audit of State and Local Governments*. These standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall primary government financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Tangipahoa Parish Council, Louisiana, as of December 31, 1996, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of Tangipahoa Parish Council, Louisiana, do not purport to, and do not, present fairly the financial position of the Tangipahoa Parish Council, Louisiana, as of December 31, 1996, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of Tangipahoa Parish Council, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

  
Bruce Harrell & Co., CPAs  
Hammond, Louisiana  
June 4, 1997