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LEVINGTON PARISH PRESIDENT-COUNCIL

**REPORT ON AUDIT OF PRIMARY
GOVERNMENT FINANCIAL STATEMENTS**

DECEMBER 31, 1985

LEVINGTON, LOUISIANA

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk of court, notary public and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: Jan. 23 1986

Livingston Parish President-Council
Livingston, Louisiana

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Livingston Parish President-Council
Livingston, Louisiana

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Livingston Parish President-Council
Livingston, Louisiana

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May 7, 1997

Professional Accounting Firm

INDEPENDENT AUDITOR'S REPORT

Livingston Parish President-Council
Livingston, Louisiana

We have audited the accompanying primary government financial statements of the Livingston Parish President-Council (formerly Livingston Parish Police Jury), Livingston, Louisiana as of and for the year ended December 31, 1996, as listed in the foregoing table of contents. These financial statements are the responsibility of the management of the Livingston Parish President-Council. Our responsibility is to express an opinion on these financial statements based on our audit.

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 the Office of Management and Budget Circular A-133 "Audits of State and Local Governments". Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

The primary government financial statements referred to above do not include the General Fixed Assets Account Group, which should be included in order to conform with generally accepted accounting principles. The General Fixed Assets Account Group has not been updated since December 31, 1993, therefore the actual amount that should be recorded in the General Fixed Assets Account Group is not accurately known.

A primary government is a legal entity or body politic and includes all funds, organizations, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Livingston Parish President-Council, as of December 31, 1998, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, for the reason described in the third paragraph and because they do not include the financial data of component units of the Livingston Parish President-Council, do not purport to, and do not, present fairly the financial position of the Livingston Parish President-Council, as of December 31, 1998, and the results of its operations and cash flows of its proprietary fund type 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. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Livingston Parish President-Council. 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.

In accordance with Government Auditing Standards, we have also issued a report dated May 7, 1999, on our consideration of the Livingston Parish President-Council's internal control structure and a report dated May 7, 1999, on its compliance with laws and regulations.

Respectfully submitted,

Francis L. Dominguez & Co., L.L.P.

Livingston Parish President-Council

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1996

ASSETS	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECT
Cash and Cash Equivalents - Note 3	\$1,888,803	\$1,372,521	\$ 411,830	\$ 155,510
Investments - Note 3	-	1,558,184	-	-
Investment in Deferred Compensation - Note 12	-	-	-	-
Receivables:				
Ad Valorem Taxes - Note 4	159,699	1,621,938	19,460	-
Special Assessments	-	-	518,428	-
Other - Note 5	277,673	18,289	-	-
Due from Other Funds - Note 7	244,955	-	1,733	-
Due from Other Governments - Note 6	276,114	241,869	2,272	-
Deposits	-	25	-	-
Fixed Assets (Net of accumulated Depreciation)	-	-	-	-
Other Debits:				
Amount Available for Retirement of Long-Term Debt	-	-	-	-
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-
Total Assets and Other Debits	<u>\$1,947,542</u>	<u>\$4,309,734</u>	<u>\$ 942,459</u>	<u>\$ 155,510</u>

CONTINUED

PRIMARY GOVERNMENT FINANCIAL STATEMENTS - OVERSIGHT UNIT
(COMBINED STATEMENTS - OVERVIEW)

Livingston Parish President-Council

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
(CONTINUED)

December 31, 1996

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT
Liabilities:				
Accounts Payable	\$ 144,856	\$ 285,109	\$ -	\$ 111,536
Ad Valorem Tax	-	-	-	-
Deductions Payable	5,097	62,068	385	-
Retainage Payable	-	-	-	10,148
Due to Other Funds -				
Note 2	24	144,763	1,419	-
Due to Other Governments	-	29,786	-	110
Deposits and Receiv				
Accounts	-	-	-	-
Deferred Revenue	4,480	21,447	371,814	-
Bonds Payable - Note 18	-	-	-	-
Paving Certificates of Indebtedness Payable -				
Note 18	-	-	-	-
Compensated Absence Payable - Note 18	-	-	-	-
Obligations Under Capital Leases -				
Note 9	-	-	-	-
Total Liabilities	189,567	532,573	373,214	123,794
Fund Equity:				
Retained Earnings:				
Unreserved	-	-	-	-
Fund Balance:				
Reserved for				
Debt Service	-	-	538,074	-
Unreserved:				
Designated for				
Construction	-	-	-	31,716
Undesignated	2,811,802	2,752,153	28,768	-
Total Fund Equity	2,811,802	2,752,153	566,842	31,716
Total Liabilities and Fund Equity	\$1,947,149	\$4,309,726	\$ 940,056	\$ 155,510

The accompanying notes constitute an integral part of this statement.

Exhibit A

<u>PROPRIETARY</u> <u>FUND TYPE</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u>	<u>ACCOUNT</u> <u>GROUP</u>	<u>TOTALS</u>
	<u>TRUST</u>	<u>GENERAL</u>	<u>(MEMORANDUM</u>
<u>ENTERPRISE</u>	<u>SEA</u>	<u>LONG-TERM</u>	<u>DEBT)</u>
	<u>AGENCY</u>	<u>DEBT</u>	<u>DEBT)</u>
\$ 378,308	\$ -	\$ -	\$ 3,334,033
541,413	-	-	1,699,596
-	15,331	-	15,333
-	-	-	1,792,125
-	-	-	516,638
5,784	-	-	299,548
14	-	-	146,198
-	-	-	520,255
-	-	-	15
647,676	-	-	647,676
-	-	538,074	538,074
-	-	1,374,633	1,374,633
<u>\$1,476,297</u>	<u>\$ 15,331</u>	<u>\$1,913,696</u>	<u>\$18,773,017</u>

Livingston Parish President-Council

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 1998

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)
	GENERAL	DEVELOP-	SEWER	CAPITAL	
Revenues:					
Taxes	\$ 283,317	\$1,798,388	\$ 17,874	\$ -	\$3,109,579
Special Assessments	-	-	160,864	37,325	198,689
Licenses and Permits	410,918	34,886	-	-	445,804
Fines and Forfeits	97,498	278,383	-	-	375,881
Fees and Commissions	-	1,170,428	-	-	1,170,428
Donations and Miscellaneous	945,898	-	-	-	945,898
Intergovernmental Revenues	1,377,887	1,148,005	-	-	2,525,892
Miscellaneous	63,422	148,458	23,322	4,830	239,632
Total Revenues	3,216,936	4,568,057	137,371	42,155	7,964,519
Expenditures:					
Current:					
Legislative	213,881	-	-	-	213,881
Judicial	432,738	208,947	-	-	641,685
DEVELOP	48,185	-	-	-	48,185
General Government	513,898	42,023	878	28,143	664,942
Public Safety	754,934	-	-	-	754,934
Public Works	8,874	1,382,081	-	-	1,390,955
Health and Welfare	188,785	1,187,854	-	-	1,376,639
Culture and Recreation	-	448,874	-	-	448,874
Economic Development	12,797	-	-	-	12,797
Capital Outlay	48,383	388,814	-	190,953	628,150
DEBT SERVICE:					
Principal	34,441	198,832	198,787	-	432,060
Interest	12,325	38,128	61,883	-	112,336
Total Expenditures	3,382,896	4,578,265	339,664	490,138	7,390,893
Excess of Revenues Over (Under) Expenditures	834,040	477,552	198,707	192,017	782,316
Other Financing Sources (Uses):					
Operating Transfers to and from the Other Funds of the Parish	-	284,000	-	-	284,000
Proceeds from the Issuance of Certifi- cates of Indebtedness	-	-	-	207,370	207,370
Operating Transfers Out	(280,000)	(184,000)	-	-	(464,000)
Total Other Financ- ing Sources (Uses)	(280,000)	284,000	-	207,370	211,370

(CONTINUED)

<u>NONRECURRING</u> <u>FUND TYPE</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u> <u>TRUST</u> <u>AND</u> <u>AGENCY</u>	<u>ACCOUNT</u> <u>GROUP</u> <u>GENERAL</u> <u>LONG-TERM</u> <u>DEBT</u>	<u>TOTALS</u> <u>(MEMORANDUM</u> <u>DOLL)</u>
<u>INTERFUND</u>			
\$ 1,040	\$ -	\$ -	\$ 542,730
-	-	-	60,550
-	-	-	12,160
-	-	-	240,100
-	-	-	20,000
1,300	15,231	-	16,531
-	-	-	400,000
-	-	040,734	040,734
-	-	405,373	405,373
-	-	05,230	05,230
<u>-</u>	<u>-</u>	<u>321,300</u>	<u>321,300</u>
2,340	15,231	1,012,090	3,355,000
1,407,000	-	-	1,407,000
-	-	-	500,074
-	-	-	31,700
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>
1,407,000	-	-	7,007,400
<u>\$1,470,000</u>	<u>\$ 15,231</u>	<u>\$1,012,090</u>	<u>\$10,773,017</u>

Livingston Parish President-Council

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
(CONTINUED)

For the Year Ended December 31, 1998

	GOVERNMENTAL FUND TYPES				TOTALS (EXCLUSIONS ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	
Excess of Revenues and Other Sources Over Funds Expenditures and Other Uses	882,448	877,882	(188,388)	(188,888)	982,954
Fund Balances at begin- ning of Year, as Originally Reported	1,312,282	3,574,188	747,887	188,388	5,822,645
Prior Year Adjustments - Note 18	<u>188,128</u>	<u>(184,328)</u>	<u>8,128</u>	<u>-</u>	<u>(142,328)</u>
Fund Balances at begin- ning of Year, as Revised	<u>1,500,410</u>	<u>3,389,860</u>	<u>756,015</u>	<u>188,388</u>	<u>5,684,313</u>
Fund Balances at End of Year	<u>\$1,688,558</u>	<u>\$3,205,532</u>	<u>\$ 567,887</u>	<u>\$ 35,700</u>	<u>\$5,197,677</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET (OARF BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUNDS

For the Year Ended December 31, 1994

	GENERAL FUND			SPECIAL
	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)	BUDGET
Revenues:				
Taxes	\$ 329,428	\$ 383,317	\$ 53,889	\$1,682,818
Licenses and Permits	324,407	418,000	93,593	34,353
Fines and Forfeits	82,078	57,698	(24,380)	235,561
Fees and Commissions	-	-	-	1,118,124
Royalties and Mineral Leases	486,988	945,000	258,012	-
Intergovernmental Revenues	1,323,836	1,577,887	254,051	999,069
Miscellaneous	33,326	43,622	10,296	85,028
Total Revenue	3,789,163	3,526,524	(262,639)	4,057,768
Expenditures:				
Current:				
Legislative	112,829	113,883	1,054	-
Judicial	459,424	431,718	(27,706)	113,873
Electrons	72,141	65,255	(6,886)	-
General Government	612,075	541,888	(70,187)	57,943
Public Safety	928,040	954,536	26,496	-
Public Works	44,328	8,878	(35,450)	1,718,616
Health and Welfare	148,143	180,788	32,645	1,584,637
Culture and Recreation	-	-	-	407,348
Economic Development	33,549	32,797	(752)	-
Capital Outlay	88,488	44,363	(44,125)	409,248
Debt Service:				
Principal	284,441	34,441	(250,000)	325,833
Interest	282,828	21,925	(260,903)	42,867
Total Expenditures	3,942,439	3,382,806	(559,633)	4,139,976

Livingston Parish President-Council

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET (DAMP BASIS) AND ACTUALS -
GENERAL AND SPECIAL REVENUE FUNDS (CONTINUED)

For the Year Ended December 31, 1996

	GENERAL FUND			SPECIAL
	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)	BUDGET
Excess of Revenues Over (Under) Expenditures	1192,264	853,449	1,945,733	(82,212)
Other Financing Sources (Uses):				
Operating Transfers In	-	-	-	475,000
Operating Transfers Out	(400,000)	(200,000)	200,000	(175,000)
Total Other Financing Sources (Uses)	400,000	(200,000)	200,000	400,000
Excess of Revenues and Other Sources Over (Under) Ex- penditures and Other Uses	(202,264)	653,449	1,245,733	317,790
Fund Balances at Beginning of Year, as Originally Reported	1,213,281	1,213,281	-	3,174,100
Prior Year Adjust- ments - Note 16	-	(55,128)	(55,128)	-
Fund Balances at Beginning of Year, as Restated	1,213,281	1,158,153	(55,128)	3,174,100
Fund Balances at End of Year	\$ 620,997	\$1,811,602	\$1,190,605	\$3,491,890

The accompanying notes constitute an integral part of this statement.

<u>REVENUE FIELDS</u>	
	VARIANCE -
	FAVORABLE
<u>ACTUAL</u>	<u>(UNFAVORABLE)</u>
\$1,788,288	\$ 208,288
24,884	532
1,763,404	35,822
1,172,828	82,488
-	-
1,145,825	145,946
<u>141,628</u>	<u>45,332</u>
4,552,837	498,871
-	-
308,847	(87,876)
-	-
82,538	(8,894)
-	-
1,582,851	148,565
1,187,284	(2,837)
446,876	(38,811)
-	-
388,834	48,434
196,832	(1,801)
<u>14,136</u>	<u>8,824</u>
<u>4,878,288</u>	<u>68,881</u>

Livingston Parish President-Council

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET (2004 BASIS) AND ACTUAL -
DEBT SERVICE AND CAPITAL PROJECTS FUNDS

For the Year Ended December 31, 2004

	<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - PROGRAMS (UNAVOIDABLE)</u>	<u>BUDGET</u>
Revenues:				
Taxes	\$ 887	\$ 13,574	\$ 16,687	\$ -
Special Assessments	79,304	102,264	23,960	13,331
Miscellaneous	13,400	13,530	4,330	2,826
Total Revenues	93,591	129,368	44,977	16,157
Expenditures:				
Current:				
General Government	-	878	(878)	4,041
Capital Outlay	-	-	-	424,889
Debt Service:				
Principal	258,784	258,787	11	-
Interest and Fiscal Charges	42,843	42,221	622	-
Total Expendi- tures	322,627	322,696	127	428,930
Excess of Revenues over (Under) Expenditures	(129,036)	(189,328)	43,833	(412,773)
Other Financing Sources (Debit):				
Net Proceeds from the Issuance of Certificates of Indebtedness	-	-	-	221,373
Total Other Financing Sources	-	-	-	221,373
Excess of Revenues and Other Sources over (Under) Expenditures	(129,036)	(189,328)	43,833	(191,400)

(CONTINUED)

<u>BUDGETED FUND</u>	
<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE UNFAVORABLE</u>
477,500	558,760
268,000	(211,000)
<u>169,000</u>	<u>11,000</u>
<u>208,000</u>	<u>(200,000)</u>
411,500	359,760
3,174,189	-
<u>124,500</u>	<u>124,500</u>
<u>3,079,501</u>	<u>124,500</u>
<u>\$3,197,289</u>	<u>\$ 200,284</u>

Livingston Parish President-Council

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET (GAS BASIS) AND ACTUAL -
DEBT SERVICE AND CAPITAL PROJECTS FUNDS (CONTINUED)

For the Year Ended December 31, 1996

	<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE UNFAVORABLE</u>	<u>BUDGET</u>
Fund Balances at Beginning of Year, as Originally Reported	710,000	747,000	27,000	100,000
Prior Year Adjust- ments - Note 16	-	6,318	6,318	-
Fund Balances at Beginning of Year, as Restated	710,000	754,128	24,228	100,000
Fund Balances at End of Year	\$ 490,781	\$ 500,000	\$ 78,000	\$ 4,000

The accompanying notes constitute an integral part of this statement.

<u>PROJECTED FUNDS</u>	
<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
\$ -	\$ -
37,325	23,894
<u>4,858</u>	<u>2,224</u>
42,183	26,118
15,183	08,120
150,953	33,938
-	-
-	-
<u>406,114</u>	<u>24,814</u>
(343,820)	51,994
<u>207,370</u>	<u>(24,001)</u>
<u>207,370</u>	<u>(24,001)</u>
1164,559	27,083

Livingston Parish President-Council

STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS - FISCAL YEAR TYPE

For the Year Ended December 31, 1998

Operating Revenues:	
Postal Income	\$ 87,800
Miscellaneous Revenues	700
Total Operating Revenues	<u>88,500</u>
Operating Expenses:	
Depreciation	41,061
Insurance	7,100
Maintenance of Property	13,218
Miscellaneous	262
Utilities	<u>13,147</u>
Total Operating Expenses	<u>74,828</u>
Operating Income	13,672
Non-Operating Revenues (Expenses):	
Interest Income	33,988
Dividend Income	16,993
Unrealized Gains and (Losses) on Investments	<u>27,351</u>
Total Non-Operating Revenues and Expenses	<u>78,332</u>
Net Income	48,547
Retained Earnings - Beginning of Year, as Originally Reported	1,284,028
Prior Period Adjustments - Note 16	<u>38,282</u>
Retained Earnings - Beginning of Year, as Restated	<u>1,422,310</u>
Retained Earnings - End of Year	<u>\$1,470,857</u>

The accompanying notes constitute an integral part of this statement.

<u>PROJECTS FUNDS</u>	
<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE UNRECOVERABLE</u>
100,000	-
<u> </u>	<u> </u>
100,000	-
<u> </u>	<u> </u>
\$ 31,738	\$ 27,843
<u> </u>	<u> </u>

Livingston Parish President-Council

STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE

For the Year Ended December 31, 1998

Cash Flows From Operating Activities:	
Operating Income	\$ 15,743
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	43,453
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	(320)
Increase (Decrease) in Accounts Payable	(216)
Increase (Decrease) in Security Deposits Payable	88
Net Cash Provided by Operating Activities	58,894
Cash Flows From Noncapital Financing Activities:	
Payment to Other Funds	(25,622)
Net Cash Used in Noncapital Financing Activities	(25,622)
Cash Flows From Investing Activities:	
Purchases of Investments	(16,622)
Interest and Dividend Income from Investments	42,188
Net Cash Provided by Investing Activities	25,566
Net Increase in Cash and Cash Equivalents	66,726
Cash and Cash Equivalents - Beginning of Year	228,383
Cash and Cash Equivalents - End of Year	<u>\$295,109</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1998

(1) Summary of Significant Accounting Policies -

The Livingston Parish President-Council ("The Council") is the governing authority for Livingston Parish and is a political subdivision of the State of Louisiana. The year 1998 was the first year the Livingston Parish President-Council operated as a president-council form of government which operates under a home rule charter. Prior to 1994, the Livingston Parish President-Council operated under a police jury form of government. The president-council form of government consists of an elected president who is the chief executive officer and head of the executive branch and an elected council which constitutes the legislative branch of the government. The Council enacts ordinances, sets policies, and establishes programs in such fields as social welfare, transportation, drainage, industrial incineration and health services.

As the governing authority of the Council, for reporting purposes, the Livingston Parish President-Council is the financial reporting entity for Livingston Parish. The financial reporting entity consists of (a) the primary government (parish president-council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the Livingston Parish President-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 Council to impose its will on the organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Council.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1990

2. Organizations for which the Council does not appoint a voting majority but are financially dependent on the 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 Council has determined that the following component units are part of the reporting entity:

<u>COMPONENT UNIT</u>	<u>FISCAL YEAR END</u>	<u>CRITERIA USED</u>
Fire Protection Districts:		
No. 1	December 31	1 and 3
No. 2	June 30	1 and 3
No. 4	December 31	1 and 3
No. 5	December 31	1 and 3
No. 6	June 30	1 and 3
No. 7	December 31	1 and 3
No. 8	June 30	1 and 3
No. 9	June 30	1 and 3
No. 10	December 31	1 and 3
No. 11	June 30	1 and 3
No. 12	June 30	1 and 3
Recreation Districts:		
No. 2	December 31	1 and 3
No. 3	December 31	1 and 3
No. 5	December 31	1 and 3
No. 6	December 31	1 and 3
No. 7	December 31	1 and 3
No. 8	December 31	1 and 3
No. 9	December 31	1 and 3
Livingston Parish Gas Utility District		
	November 30	1 and 3
Beverage Districts:		
No. 1	December 31	1 and 3
No. 2	December 31	1 and 3
No. 4	December 31	1 and 3
No. 5	December 31	1 and 3

Livingston Parish President-Council

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

<u>COMPONENT UNIT</u>	<u>FISCAL YEAR END</u>	<u>CRITERIA USED</u>
Ward 2 Waterworks District	December 31	1 and 3
Ward 6 Waterworks District	December 31	1 and 3
Gravity Drainage District No. 1	December 31	1 and 3
Gravity Drainage District No. 2	December 31	1 and 3
Communications District	December 31	1 and 3

GASB Codification Sections 1800.107 provides for the issuance of primary government financial statements which are separate from those of the reporting entity. However, a primary government's financial statements are not a substitute for the reporting entity's financial statements. The Council has chosen to issue financial statements of the primary government only, except for the inclusion of the Criminal Court and Library Special Revenue Funds, whose financial records are maintained by the Council. As such, the accompanying financial statements are not intended to and do not report in accordance with GASB Codification Section 2100.

The parish school board, certain independently elected parish officials, and municipal level governments are excluded from the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from those of the Council.

A. Basis of Presentation

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Lévington Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - The Capital Projects Funds are used to account for financial resources used to construct new facilities in the parish.

Proprietary Fund Type:

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises 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 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.

Account Groups:

General Fixed Assets Account Group - The general fixed assets account group is used to account for fixed assets not accounted for in the proprietary fund.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

General Long-Term Debt Account Group - The general long-term debt account group is used to account for general long-term and certain other liabilities that are not specific liabilities of the proprietary fund.

B. Fixed Assets and Long-Term Obligations

General fixed assets are those acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost or estimated cost in the general fixed assets account group. Interest is not capitalized.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets normally are immovable and of value only to the Council. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets. These financial statements do not include the general fixed asset group of accounts.

Fixed assets used in the proprietary fund operations are included on the balance sheet of the Proprietary Fund along with accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation for the year ended December 31, 1996 has been computed using the straight-line method over the useful lives of the assets ranging from three to twenty years, with the majority being ten years.

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

C. Total Columns on Combined Statements

Total columns on the combined statements (overhead) are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles; neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year end. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December, January and February.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Fines and forfeitures are recorded in the year they are received by the tax collector.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

Expenditures

Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on general long-term obligations which are not recognized until due, and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid, proceeds from long-term obligations, and the sale of equipment are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

The Enterprise Fund is maintained on a cash basis of accounting. However, the fund, as reported in the accompanying financial statements, has been converted to the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Transfers to/from other funds are accounted for as operating transfers in/out.

E. Budget Policies and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year end.

The Home Rule Charter for the Council outlines procedures for adopting an operating budget:

1. The Finance Department compiles for the President estimates of revenues and requests for appropriations of the annual budget.
2. At least ninety (90) days prior to the beginning of each year, the President's budget is submitted to the Council for possible revision and adoption.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

3. The Council conducts public hearings on the budget which must be adopted not later than the second-to-last regular meeting of the year.
4. In no event shall the total appropriations exceed total anticipated revenues taking into account the estimated surplus or deficit at the end of the current year.

If during the year the President certifies that there are available for appropriation, funds in excess of those estimated in the operating budget, the President may present a supplement to the budget for the disposition of such funds, and the Council by ordinance may make supplemental appropriations for the year up to the amount of such excess in the same manner required for adoption of the budget. If at any time during the year it appears to the President that the funds available will be insufficient to meet the amount appropriated, the President shall report to the Council, without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent a deficit. At any time during the year the President may transfer part or all of any unencumbered appropriation within programs, except that no transfer shall be made to or from the salary account unless approved by the Council by ordinance. Such transfers shall not cause the total amount appropriated to be increased. An unencumbered appropriation balance may be transferred from one department, office or agency to another or from one program to another only upon Council action by ordinance.

Formal budgetary integration is not employed. During the year, periodic budget comparisons are made as a part of interim reporting. The Council does not account for nor report encumbrances.

Activities of the General Fund, Special Revenues Funds, Debt Service Funds, and Capital Projects Funds are included in the annual appropriated budget. For 1996, the Road District Sinking Fund did not have a budget prepared because the bonds were paid out in fiscal year 1995.

During 1996, supplemental appropriations in the General Fund in the amount of \$692,834 were authorized.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

F. Deposits and Investments

For purposes of the Statement of Cash Flows, the Dixon Medical Office Fund, the enterprise fund, considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

The Council's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposits, with original maturities of three months or less from the date of acquisition.

Under state law, the 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.

Louisiana Revised Statute 10:1271 authorizes the Council to invest up to 25% of monies considered to be available for investment. Investments are stated at fair value. Fair value is "the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced liquidation or sale." Certificates of deposits are stated at cost which approximates fair value. For mutual funds, the quoted market price equates fair value.

G. Compensated Absences

Full-time employees of the Council earn from 5 to 20 days of vacation leave each year depending on length of service. Vacation leave may be carried over and accumulated in subsequent calendar years. However, upon termination or retirement, only a maximum of 120 hours will be paid.

Sick leave is earned by permanent full-time employees at the rate of four hours per pay period. Upon termination or retirement, an employee will not be paid for any accumulated sick leave. However, any unused and unpaid vacation leave and sick leave may be converted to additional retirement benefit credit. Employees are allowed to accrue compensatory leave for hours worked in excess of forty hours per week at a rate of one and one-half (1-1/2) hours for each hour worked in excess of forty hours per week. Upon separation, an employee will be paid for any accrued compensatory time.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

Compensated absences pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. As of December 31, 1996, the liability for compensated absences is \$98,338 and is recorded in the General Long-Term Debt account group.

M. Due To/From Other Funds

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.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from these estimates.

J. Accounting For Special Assessment Projects

Special Assessment Projects are accounted for in accordance with guidelines recommended by Statement No. 6 of the Governmental Accounting Standards Board.

Special Assessments are recognized as revenues when individual installments are considered due and payable and can be used in payment of special assessment debt.

(2) Stewardship, Compliance and Accountability -

A. Deficit Fund Balance of Individual Fund

At December 31, 1996, the only fund reflecting a deficit fund balance is the Law Enforcement Grant Fund. This Special Revenue Fund has a deficit fund balance at December 31, 1996 of \$41.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

December 31, 1996

B. Excess of Expenditures Over Appropriations

The following funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1996:

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>UNFAVORABLE VARIANCE</u>
Special Revenue Funds:			
Health Unit Maintenance	\$ 349,945	\$ 359,578	\$ 9,633
Criminal Court	109,871	190,989	81,118
Library Tax	527,900	588,183	60,283
Residential Waste	1,076,463	1,077,823	1,360
LCRRA Grant - Springfield Terrace	161,809	142,483	40,584
Criminal Court Mitwee	8,400	11,412	2,812
Law Enforcement Grant	-	77	77
Total Special Revenue Funds	<u>\$2,234,898</u>	<u>\$2,361,305</u>	<u>\$126,407</u>
Debt Service Funds:			
Recreation District #1	\$ 188,368	\$ 188,651	\$ 283
Wedgewood Sinking	22,483	22,947	464
Single Acres	-	15	15
Clise Dr./Milltop Rd.	-	288	288
Total Debt Service Funds	<u>\$ 211,241</u>	<u>\$ 211,899</u>	<u>\$ 658</u>
Capital Projects Funds:			
Wedgewood	\$ 188,868	\$ 188,836	\$ 3,267
Total Capital Projects Funds	<u>\$ 188,868</u>	<u>\$ 188,836</u>	<u>\$ 3,267</u>

C) Deposits and Investments -

The Council maintains various deposit accounts for the current operations of each of the individual funds of the Council. In addition, the Council invests all funds in certificates of deposit, which have maturity dates greater than 90 days when purchased, and are therefore classified as investments. The Dixon Medical Plaza Enterprise Fund has funds invested in a government securities mutual fund.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

A. Deposits

The Council's bank balances at December 31, 1996, are categorized into three levels of credit risk. Category 1 includes bank balances which are insured or collateralized with securities held by the Council or its agent in the Council's name. Category 2 includes bank balances which are collateralized with securities held by the pledging financial institution's trust department or agent in the Council's name. Category 3 includes bank balances which are uncollateralized, including any balances which are collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the Council's name.

A reconciliation of cash and cash equivalents as shown on the Combined Balance Sheet as of December 31, 1996, is as follows:

	BANK BALANCE	CATEGORY			CASHING AMOUNT
		1	2	3	
Cash on Hand	\$ -	\$ -	\$ -	\$ 508	\$ 508
Deposits	3,338,351	3,338,351	-	-	3,338,351
Total Cash and Cash Equivalents	<u>\$3,338,351</u>	<u>\$3,338,351</u>	<u>\$ -</u>	<u>\$ 508</u>	<u>\$3,338,859</u>

B. Investments

The Council's investments are categorized to give an indication of the level of risk assessed by the Council at December 31, 1996. The categories are described as follows: Category 1 includes investments insured or registered, and held by the Council or its agent in the Council's name. Category 2 includes investments which are uninsured and unregistered and the investments are held by the counterparty's trust department or agent in the Council's name. Category 3 is the same as Category 2 but the securities are not in the Council's name.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

A reconciliation of Investments as shown on the Combined Balance Sheet as of December 31, 1996, is as follows:

	<u>CATEGORY</u>			<u>CARRYING AMOUNT</u>	<u>FAIR VALUE</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Certificates of Deposit, with Maturities Greater than 90 Days	\$1,465,177	\$ -	\$ -	\$1,465,177	\$1,465,177
Total Certificates of Deposit	<u>\$1,465,177</u>	<u>\$ -</u>	<u>\$ -</u>	1,465,177	1,465,177
Investments Not Subject to Categorization:					
U.S. Government Securities					
Mutual Fund				<u>234,818</u>	<u>234,818</u>
Total Investments				<u>\$1,699,995</u>	<u>\$1,699,995</u>

(4) Ad Valorem Taxes -

The 1974 Louisiana Constitution (Article 7 Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are assessed at 15%; and public service properties, excluding land, are to be assessed at 20% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (LASC 47:1957). The correctness of assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The assessor is required to reappraise all property subject to taxation at intervals of not more than four years.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1988

The Sheriff of Livingston Parish, as provided by State Law (LSR 43:1485), is the official tax collector of general property taxes levied by the Council and Special Districts. December tax collections remitted to the Council by the Sheriff in January are reported as "Ad Valorem Taxes Receivable."

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at a rate of one and one-fourth percent per month until the taxes are paid (LSR 47:2101). After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed (LSR 47:2181). Therefore, there are no delinquent taxes at year end.

All property taxes are recorded in governmental funds, and as explained in Note 1(d), revenues in governmental funds are recognized in the accounting period in which they become available and measurable. Property taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll less an estimate for uncollectible taxes is recorded as revenue in the current calendar year. Uncollectible taxes are those taxes which based on past experience will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. All of the net taxes receivable at the end of the year are considered available. Available means due, or past due and receivable within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Property taxes are considered available because they are substantially collected by the tax collector within 90 days subsequent to year end and are therefore available to liquidate liabilities of the current period.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

	<u>TOTAL</u> <u>AD VALOREM</u> <u>TAXES</u>	<u>LESS: AMOUNTS</u> <u>DEEMED</u> <u>UNCOLLECTIBLE</u>	<u>NET AD</u> <u>VALOREM TAXES</u> <u>COLLECTIBLE</u>	<u>LESS: AMOUNTS</u> <u>COLLECTED</u> <u>PRIOR TO</u> <u>YEAR END</u>	<u>NET AD</u> <u>VALOREM</u> <u>TAXES</u> <u>RECEIVABLE</u>
General Fund	\$ 178,744	\$ 12,512	\$ 166,232	\$ 4,533	\$ 161,699
Special Revenue Funds	1,819,768	127,384	1,692,384	70,444	1,621,940
Debt Service Fund	<u>11,273</u>	<u>782</u>	<u>10,491</u>	<u>-</u>	<u>10,491</u>
Total	<u>\$2,009,787</u>	<u>\$140,686</u>	<u>\$1,869,101</u>	<u>\$ 74,977</u>	<u>\$1,794,124</u>

(4) Receivables -

Other Receivables as of December 31, 1996 are as follows:

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u> <u>FUNDS</u>	<u>ENTERPRISE</u> <u>FUND</u>	<u>TOTAL</u>
Accounts	\$ -	\$ 4,533	\$ -	\$ 4,533
Bingo Taxes	-	4,518	-	4,518
Franchise Taxes	178,124	-	-	178,124
Tourist Taxes	-	1,734	-	1,734
Rent	-	-	5,796	5,796
Royalties	65,579	-	-	65,579
Other	<u>12,870</u>	<u>2,622</u>	<u>-</u>	<u>15,492</u>
Total Other Receivables	<u>\$277,573</u>	<u>\$ 18,199</u>	<u>\$ 5,796</u>	<u>\$298,168</u>

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

(6) Due From Other Governments -

Due From Other Governments as of December 31, 1998, consists of the following:

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL</u>
Sheriff of Livingston Parish	\$ 864	\$ 16,493	\$ -	\$ 17,357
Twenty-First Judicial District	78,830	1,893	-	80,723
State of Louisiana: Beer Taxes	9,888	-	-	9,888
Louisiana Revenue Sharing - First Installment	22,853	22,664	-	45,517
Parish Transportation Sewerage Taxes	179,818	-	-	179,818
Video Poker	48,134	-	-	48,134
Office of Family Support	11,367	-	-	11,367
Department of Transport- ation and Development	26,948	-	-	26,948
Livingston Parish Rec- reation District No. 3	-	-	3,232	3,232
Totals	<u>\$376,114</u>	<u>\$141,049</u>	<u>\$ 3,232</u>	<u>\$520,395</u>

(7) Due From, To Other Funds - Transfers In, Transfers Out -

	<u>DUE FROM OTHER FUNDS</u>	<u>DUE TO OTHER FUNDS</u>
General Fund	\$144,958	\$ 14
Special Revenue Funds	-	144,783
Debt Service Funds	1,232	3,419
Waterworks Fund	14	-
Totals	<u>\$146,194</u>	<u>\$148,196</u>

(CONTINUED)

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

	<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>
General Fund	\$ -	\$260,000
Special Revenue Funds:		
Food Equipment and Maintenance	244,000	-
Bingo	-	84,320
Totals	<u>\$244,000</u>	<u>\$260,000</u>

08) Pension Plans -

Substantially all employees of the Livingston Parish President-Council are members of the Parochial Employee Retirement System of Louisiana (System), a multiple employer public employee retirement system (PERS), controlled and 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 Council are members of Plan B. For the year ended December 31, 1996, the total payroll for employees of the Council covered by the System under Plan B was \$1,368,340; the total payroll for all employees of the Council was \$1,482,608.

All permanent employees working at least 28 hours per week who are paid wholly or in part from Council funds, and all elected Council officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 50 with at least 18 years of creditable service, or at or after age 55 with 10 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary in excess of \$180 for each year of creditable service. Furthermore, employees with at least 15 years of creditable service, but less than 10 years, may take early retirement benefits commencing at or after age 50, with the basic benefit reduced 3 per cent for each year retired past previous age 55. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 180 per cent of final-average salary. Final-average salary is the employee's average salary over the 18 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 by state statute.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1994

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Calcasieu and East Baton Rouge parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires employees covered by Plan B to contribute two percent of their salaries in excess of \$100 per month to the System.

The following provides certain disclosures for the Council and the retirement system that are required by GASB Codification:

PLAN BDECEMBER 31, 1994

Contribution Rates:	
Employee	2.00%*
Employer	1.00%*
Total Current Year Payroll	\$1,881,500
Total Current Year Covered Payroll	\$1,188,188

PLAN BDECEMBER 31, 1994

Contributions:	
Required by Statute:	
Employee	\$39,316
Employer	13,882
Total	<u>\$53,198</u>
Actual:	
Employee	\$39,316
Employer	13,882
Total	<u>\$53,198</u>

*in excess of \$100 per month.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

<u>RETIREMENT SYSTEM</u>	<u>YEAR ENDED</u>
	<u>DECEMBER 31, 1996</u>
Net Assets	\$ 48,308,460
Pension Benefit Obligation	<u>(23,420,470)</u>
Excess Assets	<u>\$ 24,887,990</u>

The "pension benefit obligation" is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the Council's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees. Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1995, comprehensive annual financial report. The System's December 31, 1996 comprehensive annual financial report is not available at the date of this report. The Council does not guarantee the benefits granted by the System.

(9) Leases -

The following is a schedule, by years, of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of December 31, 1996.

<u>EQUIPMENT</u>	
1997	\$ 188,408
1998	182,448
1999	49,658
2000	<u>8,822</u>
Total Minimum Lease Payments	428,478
Less Amount Representing Interest	<u>(23,122)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 395,356</u>

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

Livingston Parish President-council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

1301 Changes in General Long-term Obligations -

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

	<u>BALANCE</u> <u>1/1/96</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCE</u> <u>12/31/96</u>
Bonds Payable	\$1,179,178	\$ -	\$238,441	\$ 940,737
Saving Certificates of Indebtedness Payable	332,798	237,370	54,787	615,381
Compensated Absences Payable - Net	-	95,333	-	95,333
Obligations Under Capital Leases	<u>588,100</u>	<u>-</u>	<u>126,832</u>	<u>461,268</u>
	<u>\$2,100,106</u>	<u>\$332,673</u>	<u>\$420,060</u>	<u>\$1,912,719</u>

B. General obligation bonds, certificates of indebtedness, long-term notes, and lease-purchase agreements are comprised of the following individual issues and outstanding balances as of December 31, 1996:

	<u>DEBT</u> <u>PAYABLE</u> <u>12/31/96</u>	<u>INTEREST</u> <u>REQUIREMENTS</u> <u>TO MATURITY</u>	<u>TOTAL</u>
Bonds			
\$27,200 - Series 1983B general obligation bonds due in annual installments of \$6,490 to \$8,053 through April 1, 2000; interest at 8.6%, paid from the General Fund	\$ 11,917	\$ 13,183	\$ 44,900
\$180,800 - Series 1983B general obligation bonds due in annual installments of \$29,700 to \$21,478 through June 15, 2002; interest at 10.7%, paid from the General Fund	85,217	42,787	138,004

(CONTINUED)

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

	<u>DEBT PAYABLE 12/31/96</u>	<u>INTEREST RESERVEMENTS TO MATURITY</u>	<u>TOTAL</u>
\$120,000 - Certificates of indebtedness, Series 1994, due in annual installments of \$30,000 to \$41,545 through June 15, 2004; interest at 6.57%, paid from the general fund	280,000	86,325	366,325
\$890,000 Recreation District #1 General Obligation Refunding Bonds due in annual installments of \$195,000 to \$199,731 through September 1, 1999; interest at 4.12% to 5.12%, paid from the Recreation District #1 Sinking Fund	<u>524,000</u>	<u>56,000</u>	<u>580,000</u>
Total Bonds	804,000	142,325	946,325
<u>Revenue Certificates</u>			
\$40,000 - 1991 Petition Paying certificates of indebtedness due in annual installments of \$4,000 plus interest through July 1, 2001; interest from 8.12% to 8.5%, paid from the Magnolia Woods Sinking Fund	28,315	4,907	33,222
\$200,000 - 1997 Petition Paying certificates of indebtedness due in annual installments of \$19,077 plus interest through January 1, 2002; interest from 8.4% to 10.5%, paid from the Petition Paying Fund	62,000	7,100	69,100
\$229,928 - 1990 Petition Paying certificates of indebtedness due in annual installments of \$22,993 plus interest through September 1, 2000; interest from 7.12% to 11.00% paid from Plantation Estates Sinking Fund	92,071	17,371	109,442

(CONTINUED)

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (Continued)

December 31, 1994

	<u>DEBT PAYABLE 12/31/94</u>	<u>INTEREST REQUIREMENTS TO MATURITY</u>	<u>TOTAL</u>
\$137,543 - 1994 Petition Paving certificates of indebtedness due in annual installments of \$13,754 plus interest through October 1, 2005; interest from 8.5% to 11.00%; paid from Hedgewood Winding Fund	137,543	34,958	172,501
\$136,730 - 1994 Petition Paving certificates of indebtedness due in annual installments of \$13,673 plus interest through October 1, 2005; interest from 8.00% to 10.00%; paid from Glens Drive/Hilltop Road Sinking Fund	136,730	48,688	185,418
\$70,840 - 1994 Petition Paving certificates of indebtedness due in annual installments of \$7,084 plus interest through May 1, 2006; interest from 8.00% to 10.00%; paid from Single Acres Sinking Fund	<u>70,840</u>	<u>28,314</u>	<u>99,154</u>
Total Paving Certificates	485,373	138,964	624,337
<u>Capital Leases</u>			
\$12,425 - 1990 lease-purchase of one John Deere 670B Motor-grader due in monthly installments of \$1,285 for 48 months; interest at 8.5%, paid from the Road Equipment and Maintenance Fund	12,425	419	12,844
\$22,908 - 1990 lease-purchase of one John Deere 670B Motor-grader due in monthly installments of \$2,766 for 48 months; interest at 8.5%, paid from the Road Equipment and Maintenance Fund	22,908	1,976	24,884

(CONTINUED)

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1994

	<u>DEBT PAYABLE 12/31/94</u>	<u>INTEREST REQUIREMENTS TO MATURITY</u>	<u>TOTAL</u>
\$72,435 - 1993 lease-purchase of one John Deere 4700 Motor-grader due in monthly installments of \$1,488 for 48 months; interest at 8.54, paid from the Road Equipment and Maintenance Fund	16,419	817	16,846
\$78,138 - 1994 lease-purchase of one Wheel loader due in monthly installments of \$1,488 for 60 months; interest at 7.254, paid from the Road Equipment and Maintenance Fund	44,978	3,893	52,871
\$101,600 - 1994 lease-purchase of one John Deere Motorgrader due in monthly installments of \$1,877 for 60 months; interest at 4.54, paid from the Road Equipment and Maintenance Fund	59,602	5,846	65,248
\$108,697 - 1994 lease-purchase of one Grader due in monthly installments of \$2,138 for 60 months; interest at 4.4984, paid from the Road Equipment and Maintenance Fund	66,127	6,483	72,560
\$146,088 - 1994 lease-purchase of one Gradall Excavator due in monthly installments of \$3,523 for 48 months; interest at 4.4984, paid from the Road Equipment and Maintenance Fund	81,893	3,280	88,283
\$193,000 - 1990 lease-purchase of one Gradall due in monthly installments of \$3,446 for 66 months; interest at 4.544, paid from the Road Equipment and Maintenance Fund	87,008	4,183	91,191

(CONTINUED)

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

	<u>DEBT PAYABLE 12/31/96</u>	<u>INTEREST REQUIREMENTS TO MATURITY</u>	<u>TOTAL</u>
\$48,998 - 1995 lease-purchase of one Deere Loader due in monthly installments of \$978 for 48 months; interest at 7.482%, paid from the Road Equipment and Maintenance Fund	35,108	4,800	39,908
\$4,975 - 1995 lease-purchase of one Pitney Bowes copier due in monthly installments of one at \$296 and thirty-five at \$400; interest at 28.28%, paid from Residential Waste Fund	4,718	257	4,975
Total Capital Leases	<u>398,386</u>	<u>33,323</u>	<u>431,709</u>
Total Bonds, Paving Certificates and Capital Leases	<u>\$1,617,443</u>	<u>\$371,960</u>	<u>\$1,989,403</u>

C. The annual requirements to amortize bonds, paving certificates, and capital leases outstanding, including principal and interest, are as follows:

	<u>GENERAL OBLIGATION BONDS</u>	<u>PAVING CERTIFICATES</u>	<u>CAPITAL LEASES</u>	<u>TOTAL</u>
1997	\$ 363,887	\$109,443	\$198,488	\$ 671,818
1998	361,171	103,895	181,995	647,061
1999	363,480	97,225	169,888	630,593
2000	65,898	77,888	4,878	148,664
2001	64,187	50,458	-	114,645
Through Maturity	<u>1,218,623</u>	<u>388,887</u>	<u>434,479</u>	<u>2,041,989</u>
	<u>\$1,140,807</u>	<u>\$434,337</u>	<u>\$434,479</u>	<u>\$2,009,623</u>

General obligation bonds and interest totaling \$500,950 are secured by an annual ad valorem tax levy, and the balance of \$549,849 is secured by the pledge and dedication of annual revenues.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

(11) Landfill Closure and Postclosure Care Costs -

The Woodside Landfill began operations in November, 1989, and disposes of municipal solid waste and non-hazardous industrial waste from Livingston Parish and from surrounding cities, towns and parishes. Regulations issued by the Environmental Protection Agency (EPA) and the Louisiana Department of Environmental Quality (LEQ) require the performance of certain closing functions and postclosure monitoring and maintenance functions for the Woodside landfill.

Municipal Solid Waste Landfill (MSWLF) Closure and Postclosure Care Costs are accounted for in accordance with guidelines recommended by GASH Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs. GASH Statement No. 18 states that a portion of the estimated total current cost of MSWLF closure and postclosure care is required to be recognized as an expense and as a liability in each period that the MSWLF accepts solid waste. Recognition should begin on the date the MSWLF begins accepting solid waste, continue in each period that it accepts waste, and be completed by the time it stops accepting waste. The estimated total current cost of closure and postclosure care includes the cost of equipment expected to be installed and facilities expected to be constructed near or after the date that the Woodside Landfill stops accepting solid waste during the 10 year postclosure period. Included in the total current cost is the cost of final cover expected to be applied near or after the date the facility stops accepting solid waste, and the cost of monitoring and maintaining the expected usable landfill area during the postclosure period.

The total estimated current cost of closure and postclosure care costs for the Woodside Landfill as indicated in its 1996 permit renewal, is \$4,177,750 and the total estimated capacity is 7,280,000 cubic yards with an original projected useful life of 26 years. The estimated cost will be adjusted on an annual basis as deemed necessary to reflect the effects of inflation, changes in technology or changes in applicable laws or regulations.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

As of December 31, 1996, the estimated liability for closure and postclosure care totals approximately \$2,500,800. The estimated liability is based on the number of cubic yards used during the period rather than on the passage of time. The estimated liability is based on the landfill capacity used to date of approximately 4,780,098 cubic yards or approximately 84% of the landfill capacity. The remaining estimated cost of closure and postclosure care of \$1,477,788 will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life of the landfill as of December 31, 1996 is approximately six years.

The Council entered into a "Sanitary Landfill Operating and Maintenance Agreement" with American Waste and Pollution Control Company now Waste Management of Louisiana, Inc. (Contractor and Operator) prior to beginning the landfill operations in 1987.

In accordance with the agreement and in order to fulfill the requirement of the Louisiana Solid Waste Rules and Regulations and to comply with the required BEO permit, the Contractor has established a "Solid Waste Facility Trust Agreement/Standby Trust Agreement". The agreement established a Standby Trust Fund created by the Grantor (Woodside Landfill, a division of Waste Management of Louisiana, Inc.) and the Trustee (Oak Brook Bank) for the benefit of the Louisiana BEO. The trust fund and any interest accruing to it will become the property of the Council as additional security for the full performance of closure, but will be held in trust with the "Administrative Authority" of the Louisiana BEO as the beneficiary. The trust fund may be used for no purpose other than closure in full compliance with the regulations and the "Administrative Authority" releases the remainder of the trust fund to the Contractor.

The Contractor has satisfied the requirements of the BEO regulations and the "Solid Waste Facility Trust Agreement/Standby Trust Agreement" by obtaining an irrevocable standby letter of credit in the full amount of the estimated closure and postclosure care costs of \$4,377,788. In addition, the irrevocable standby letter of credit has been submitted to the "Administrative Authority" as required. The letter of credit provides that the expiration date will be automatically extended for a period of at least one year unless, at least 120 days before the earliest expiration, the issuing institution notifies the owner, the operator and the "Administrative Authority"

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1994

by certified mail of a decision not to extend the expiration date. If the contractor fails to satisfy or establish an alternative financial assurance, as specified, prior to 30 days before current expiration of the letter of credit, then the "Administrative Authority" will draw on the letter of credit and deposit the funds into the Steady Trust Fund.

Due to the financial assurances provided by the Contractor in the full estimated closure and postclosure care amounts as required by the Contractor's Performance Bond, the current Landfill Permit, and the DQG Regulations, management and legal counsel believe all closure and postclosure care liabilities have been contractually assumed by the Contractor under the terms of the "Sanitary Landfill Operating and Maintenance Agreement". In addition, management has considered the financial capacity and stability of the Contractor to meet the closure and postclosure care obligations when they are due. Based on the foregoing, the Livingston Parish President-Council has not recorded any liability in these financial statements for closure and postclosure care costs.

(12) Deferred Compensation Plan -

During 1984, the Council began a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. The National Association of Counties Deferred Compensation Program is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (a) not paid or made available to the employee or other beneficiary solely the property and rights of the Parish government subject only to the claims of the general creditors of the Parish government.

It is the opinion of management that the Council has no liability for losses under the plan and that the deferred amounts will ultimately be paid to the employees. Management also believes that the assets will not be used to satisfy the claims of general creditors.

Compensation deferred under this plan for the year ended December 31, 1994, amounted to \$18,000.

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

(13) Litigation and Claims -

The Council has been named as a defendant in a number of law suits at December 31, 1996. In the opinion of the Council's legal counsel, the ultimate resolution of these legal actions can not be presently determined.

(14) 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 ended December 31, 1996 follows:

Balance at January 1, 1996	\$ 1,898,487
Received	5,920,984
Issued	<u>15,833,318</u>
Balance at December 31, 1996	\$ 1,986,153

(15) Contingency -

In December 1993, the Livingston Parish President-Council (Police Jury) was awarded a community development block grant from the U.S. Department of Housing and Urban Development passed through the State of Louisiana, Division of Administration, Office of Community Development. The purpose of the grant was to provide a loan to Del Sueno, Inc., which was used to acquire a site (land and building) for the operation of a food processing and packaging facility in Livingston Parish. Subsequently, during 1993, Del Sueno, Inc. failed to make the required payments on the \$700,000 loan as required, and Del Sueno, Inc. failed to obtain the necessary insurance on the collateralized buildings and improvements. Therefore, the Livingston Parish President-Council (Police Jury) began proceedings to repossess and sell the land and buildings. According to the State of Louisiana, Division of Administration, Office of Community Development, the proceeds from the sale of the property must be returned to the State in repayment of the

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

grant. Further, if the property sells for less than the grant amount of \$700,000 the difference may be demanded from the Livingston Parish President-Council (Police Jury). During 1995, the State of Louisiana, Office of Community Development assisted the Council in finding a tenant for the property. The Council then entered into a lease agreement with an option to purchase with a new tenant. The term of the lease is sixty months. During the first two years of the lease, the lessee is required to spend a minimum of \$120,000 on improvements to the land and building. During the remainder of the lease, rent shall be \$5,000 per month. Upon exercise of the purchase price of \$380,000, credit for all rents paid and improvements made up to a maximum of \$120,000 will be deducted from the purchase price.

Subsequent to year end, the Council has received the "Final Closed" letter from the State of Louisiana, Office of Community Development which officially closes the FY 1996 Economic Development Program, therefore no liability has been recorded in these financial statements.

(56) Prior Year Adjustments -

Adjustments were made to fund balances/retained earnings as of January 1, 1996 as follows:

A. General Fund:

Fund Balance - Beginning of Year, as originally reported		\$1,213,201
1) Correction of Accounts Receivable Recorded in Previous Year in Error	(21,874)	
2) Correction of Prior Year State Revenue Sharing Receivable	144,924	
Total General Fund Adjustments		<u>123,050</u>
Fund Balance - Beginning of Year, as Restated		<u>\$1,286,151</u>

(CONTINUED)

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

B. Special Revenue Funds:

Health Unit Maintenance:

Fund Balance - Beginning of Year, as Originally Reported		\$1,522,160
1) Correction of Interest Income in the Prior Year	32,186	
2) Correction of Prior Year State Revenue Sharing Receivable	(20,366)	
Total Health Unit Maintenance Adjustments		11,820
Fund Balance - Beginning of Year, as Restated		<u>\$1,526,400</u>

Road Equipment and Maintenance:

Fund Balance - Beginning of Year, as Originally Reported		\$ 750,302
1) Correction of Parish Transportation Funds Received in January 1996 for December 1995	58,389	
2) Correction of Prior Year State Revenue Sharing Receivable	(24,824)	
Total Road Equipment and Maintenance Adjustments		33,565
Fund Balance - Beginning of Year, as Restated		<u>\$ 783,867</u>

(CONTINUED)

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

Library Tax:

Fund Balance - Beginning of Year, as Originally Reported	\$ 605,962
Correction of Prior Year State Revenue Sharing Receivable	<u>158,222</u>
Fund Balance - Beginning of Year, as Restated	<u>\$ 764,184</u>

C. Debt Service Funds:

Recreation District #1:

Fund Balance - Beginning of Year, as Originally Reported	\$ 462,768
Correction of Property Taxes Collected by Tax Collector in 1995 and Reverted in 1996	<u>18,298</u>
Fund Balance - Beginning of Year, as Restated	<u>\$ 473,047</u>

Oak Place/Juban Creek Sinking:

Fund Balance - Beginning of Year, as Originally Reported	\$ 106,574
Correction of Special Assessment Receivable Due to Correction of Prior Year Assessment Calculation	<u>33,645</u>
Fund Balance - Beginning of Year, as Restated	<u>\$ 140,219</u>

(CONTINUED)

Livingston Parish President-Council

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1994

Plantation Estates Sinkings	
Fund Balance - Beginning of Year, as Originally Reported	\$ 80,976
Correction of Special Assessment Receivable Due to Correction of Prior Year Error	_____1321
Fund Balance - Beginning of Year, as Restated	\$ <u>80,847</u>

D. Enterprise Fund:

Dixon Medical Plaza:	
Retained Earnings - beginning of Year, as Originally Reported	\$1,384,429
Correction of Net Earnings on Investments Earned in Prior Years	_____25,282
Retained Earnings - Beginning of Year, as Restated	\$1,419,711

G17) Council Members Compensation -

Police jurors remained in office and served until the new council members were sworn into office in January of 1994, so police jurors' monthly compensation was provided for the amount of time they served in January of 1994. Compensation of the police jurors and council members are included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1333, the police jurors received compensation of \$800 per month and the police juror president received \$900 per month. Under the Hona Fide Contract, council members receive compensation of \$800 per month. The Parish President receives an annual salary of \$88,100, which is included in general government expenditures.

Livingston Parish President-Council

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

District 1		
Sam Collins - PJ*	\$	184
James Deigler - CM*		9,414
District 2		
Jerry Carter - PJ		184
William Hawkins - CM		9,414
District 3		
Sam Digiovanna - PJ & CM		9,600
District 4		
Pat Solvigus - PJ		184
Marshall Harris - CM		9,414
District 5		
Robert Bowman - PJ		184
Albert Minow - CM		9,414
District 6		
Deloise Wheat - PJ		184
Dewey Harrell - CM		9,414
District 7		
Ray Bardenier - PJ		184
Wayne Carter - CM		9,414
District 8		
Barrell Delatte - PJ & CM		9,616
District 9		
Lloyd Martin - PJ		184
Belle Hines - CM		9,414
		<u>9,414</u>
	\$	<u>96,415</u>

*PJ denotes police juror and CM denotes council member.

Parish President		
Dewey Ratchiff	\$	<u>42,382</u>

FEDERAL FUNDS

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

PRIMARY GOVERNMENT

COMBINED, INDIVIDUAL FUND AND
ACCOUNT GROUP STATEMENTS AND SCHEDULES

Livingston Parish President-Council
GENERAL FUND

BALANCE SHEET

December 31, 1996

ASSETS

Cash and Cash Equivalents	\$1,000,000
Ad Valorem Taxes Receivables, Net	159,000
Other Receivables	277,870
Due from Other Funds	144,950
Due from Other Governments	<u>236,118</u>
Total Assets	\$1,817,938

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts Payable	\$ 144,000
Ad Valorem Tax Deductions Payable	8,000
Due to Other Funds	14
Deferred Revenue	<u>4,600</u>
Total Liabilities	156,614
Fund Balance:	
Unreserved - Undesignated	<u>1,611,300</u>
Total Fund Balance	<u>1,611,300</u>
Total Liabilities and Fund Balance	\$1,817,938

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET 1988 DOLLAR AND ACTUAL

For the Year Ended December 31, 1988

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Taxes	\$ 339,425	\$ 383,517	\$ 44,092
Licenses and Permits	314,407	413,030	98,623
Fines and Forfeits	83,078	87,808	(4,830)
Royalties and Mineral Leases	686,509	345,800	340,709
Intragovernmental Revenues	1,322,835	1,377,887	55,052
Miscellaneous	33,542	62,622	29,080
Total Revenues	<u>2,769,796</u>	<u>3,266,564</u>	<u>496,768</u>
Expenditures:			
Current:			
Legislative	112,829	223,881	(111,052)
Judicial	450,624	431,738	18,886
Elections	70,241	65,155	4,886
General Government	812,978	821,888	(8,910)
Public Safety	926,840	884,938	121,902
Public Works	44,226	8,878	35,348
Health and Welfare	148,242	250,785	(102,543)
Economic Development	33,549	32,797	752
Capital Outlay	99,446	46,383	53,063
Debt Service:			
Principal	284,441	34,441	250,000
Interest	281,804	31,825	250,000
Total Expenditures	<u>3,261,430</u>	<u>3,262,800</u>	<u>1,630</u>
Excess of Revenues Over (Under) Expenditures	<u>(182,284)</u>	<u>83,440</u>	<u>1,045,733</u>
Other Financing Uses:			
Operating Transfers Out	<u>(488,000)</u>	<u>(208,000)</u>	<u>280,000</u>
Total Other Financing Uses	<u>(488,000)</u>	<u>(208,000)</u>	<u>280,000</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	<u>(182,284)</u>	<u>83,440</u>	<u>1,245,733</u>
Fund Balance at Beginning of Year, as Originally Reported	<u>1,213,283</u>	<u>1,213,283</u>	-
Prior Year Adjustments - Note 16	-	<u>(50,128)</u>	<u>(50,128)</u>
Fund Balance at Beginning of Year, as Restated	<u>1,213,283</u>	<u>1,163,155</u>	<u>(50,128)</u>
Fund Balance at End of Year	<u>\$ 429,997</u>	<u>\$1,831,862</u>	<u>\$1,199,865</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
GENERAL FUND

SCHEDULE OF REVENUES, COMPARED TO BUDGET (GRAS BASIS)

For the Year Ended December 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Taxes:			
Ad Valorem Taxes	\$ 148,428	\$ 179,830	\$ 31,402
Cable TV Franchise Tax	<u>181,000</u>	<u>203,281</u>	<u>22,281</u>
	329,428	383,117	53,789
Licenses and Permits:			
Occupational Licenses	220,185	258,000	37,815
Permits	57,178	128,319	71,141
Other Permits and Licenses	<u>22,252</u>	<u>21,645</u>	<u>(607)</u>
	319,615	407,964	88,349
Fines and Forfeits:			
Ward 01 Court	82,578	57,628	(24,950)
Royalties and Mineral Leases	688,900	646,800	(42,100)
Intergovernmental Revenues:			
Federal Grants	192,125	138,487	(53,638)
State Shared Revenues:			
Beer Taxes	48,128	42,540	(5,588)
Fire Insurance Rebate	112,008	128,387	16,379
Louisiana Revenue Sharing	82,758	88,910	6,152
Mineral Royalties	7,000	5,352	(1,648)
Sovereignty Tax	824,832	772,478	(52,354)
Video Poker Fees	<u>184,228</u>	<u>282,723</u>	<u>98,495</u>
	1,322,821	1,377,887	55,066
Miscellaneous:			
Interest Earnings	17,800	26,889	9,089
Funding Commission Fees	5,000	28,184	23,184
Bookkeeping Fees	8,000	8,300	(300)
Miscellaneous	<u>2,510</u>	<u>8,263</u>	<u>5,753</u>
	33,310	61,636	28,326
Total Revenues	<u>\$2,789,184</u>	<u>\$3,214,254</u>	<u>\$ 425,070</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
GENERAL FUNDSCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

For the Year Ended December 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Legislative:			
Salaries	\$ 86,418	\$ 86,418	\$ -
Payroll Taxes, Retirement and Group Insurance	22,703	23,581	(878)
Advertising	-	388	(388)
Postage	360	84	276
Telephone	380	349	31
Travel and Conventions	<u>3,851</u>	<u>3,132</u>	<u>719</u>
Total Legislative	113,829	113,881	(52)
Judicial:			
District Court:			
Salaries	62,896	62,896	-
Payroll Taxes, Retirement and Group Insurance	7,999	8,848	(849)
Official Fees	2,888	1,780	1,108
Witness Fees	<u>32,388</u>	<u>28,388</u>	<u>4,000</u>
Total District Court	106,869	99,774	7,094
District Attorney:			
Salaries	123,434	123,431	3
Payroll Taxes, Retirement and Group Insurance	42,451	35,847	7,604
Fees	-	40	(40)
Intergovernmental	8,848	6,825	2,023
Legal and Recording	18,800	11,514	7,286
Office Supplies	5,520	5,628	(108)
Postage	1,892	1,834	58
Printing	920	1,388	(468)
Telephone	<u>2,872</u>	<u>2,343</u>	<u>529</u>
Total District Attorney	198,335	198,781	(446)

(CONTINUED)

Livingston Parish President-Council
GENERAL FUNDSCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (DRAFT BASIS)

For the Year Ended December 31, 1996

	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
Clerk of Court:			
Court Attendance	7,800	7,800	0
Witness Fees	1,300	1,325	25
Total Clerk of Court	9,100	9,125	25
Ward Two City Court:			
Salaries	50,837	50,837	-
Payroll Taxes, Retirement and Group Insurance	27,389	28,824	1,435
Intergovernmental	13,800	15,800	(2,000)
Other Professional	7,200	7,200	-
Total Ward Two City Court	99,226	96,661	2,565
Justice of the Peace/Constable:			
Salaries	23,500	23,537	37
Payroll Taxes, Retirement and Group Insurance	1,829	1,878	(49)
Travel and Conventions	2,850	2,880	(30)
Total Justice of the Peace/Constable	28,179	27,295	884
Child Support	3,850	3,850	-
Total Judicial	450,634	431,938	18,696
Elections:			
Registrar of Voters:			
Salaries	32,934	32,933	1
Payroll Taxes, Retirement and Group Insurance	12,800	13,493	(693)
Base	305	305	-
Insurance	300	300	-
Office Supplies	800	832	(32)
Postage	3,500	3,354	146
Printing	334	-	334
Telephone	800	885	(85)
Travel and Conventions	100	288	(188)
Total Registrar of Voters	50,873	49,391	1,482

(CONTINUED)

Livingston Parish President-Council
GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (DAP BASIS)

For the Year Ended December 31, 1994

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
Elections:			
Engineer	1,800	-	1,800
Insurance	300	382	318
Maintenance of Property	1,200	1,887	(687)
Official Fees	15,500	9,598	5,902
Telephone	2,400	4,820	(1,420)
Utilities	382	387	53
Total Elections	22,082	18,804	4,278
Total Elections	78,141	68,158	4,983
General Government:			
Executive Salary	50,108	43,392	7,708
Salaries	143,818	143,094	14
Payroll Taxes, Retirement and Group Insurance	53,844	60,393	(6,549)
Advertising/Publications	20,358	23,328	(2,970)
Auditing	24,588	24,272	316
Bank Service Charges	1,200	588	612
Computer Fees	3,520	21,754	(18,234)
Dues	7,280	6,658	622
Engineer	20,220	27,858	(7,638)
Insurance	8,438	10,878	(2,440)
Legal Fees	3,282	3,788	(466)
Maintenance of Property	68,500	42,388	26,112
Office Supplies	15,378	13,328	2,050
Postage	5,800	4,742	1,058
Printing	4,372	4,822	(450)
Telephone	16,500	15,175	1,325
Travel and Conventions	3,000	1,884	1,116
Utilities	44,022	75,500	(31,478)
Total General Government	512,078	611,898	277

Livingston Parish President-Council
GENERAL FUNDSCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (YEAR BASIS)

For the Year Ended December 31, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Public Safety:			
Fire Protection	130,880	134,387	(3,507)
Sheriff's Office:			
Clothing/Personal Items	15,800	16,723	(1,723)
Court Attendance	6,480	7,120	1,480
Drugs/Medicine	16,256	16,138	(1,880)
Insurance	7,000	6,488	532
Maintenance of Equipment	229,887	242,558	(21,657)
Maintenance of Property	80,000	72,000	7,000
Medical Fees	40,000	52,000	(12,000)
Utilities	70,350	58,000	12,414
Commission from Tax	38,400	42,400	(3,972)
Retirement from Tax	2,400	4,000	(1,600)
Total Sheriff's Office	522,067	548,818	(26,448)
Coroner's Office:			
Administration Fee	14,300	13,371	1,234
Fees	300	350	-
Insurance	800	830	-
Maintenance of Property	1,400	900	500
Medical Expenses	108,310	130,930	(30,700)
Office Supplies	1,800	550	600
Postage	800	430	122
Telephone	6,300	5,648	600
Travel	2,219	1,100	2,130
Utilities	2,200	1,888	387
Total Coroner's Office	130,139	155,559	(25,360)

Livingston Parish President-Council
GENERAL FUNDSCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (CONT. PAGE 1)

For the Year Ended December 31, 1986

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Health and Welfare:			
Food Stamp Program:			
Salaries	38,878	37,545	2,434
Payroll Taxes, Retirement and Group Insurance	15,637	14,520	1,117
Dues	15	25	-
Maintenance of Property	12,470	10,740	1,730
Office Supplies	1,280	1,157	43
Postage	1,280	824	356
Telephone	651	614	37
Travel	380	-	380
Total Food Stamp Program	<u>71,253</u>	<u>65,015</u>	<u>6,237</u>
Public Service Office	6,034	6,034	-
Council on Aging:			
Insurance	884	884	589
Maintenance of Property	822	113	685
Telephone	413	534	1124
Utilities	1,928	2,062	1140
Pass-Through Grant	<u>85,528</u>	<u>75,428</u>	<u>10,100</u>
Total Council on Aging	<u>70,614</u>	<u>79,006</u>	<u>(8,392)</u>
Residential Waste:			
Telephone	249	129	112
Total Health and Welfare	<u>148,142</u>	<u>154,795</u>	<u>(2,643)</u>

(CONTINUED)

Livingston Parish President-Council
GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GRAP BASIS)

For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Economic Development:			
Livingston Economic Development Council	27,000	27,000	-
County Agent's Office:			
equipment Rental	1,288	1,767	1467
Maintenance of Property	588	-	588
Postage	24	24	-
Telephone	680	506	94
Grant	<u>2,128</u>	<u>1,803</u>	<u>823</u>
Total County Agent's Office	<u>6,948</u>	<u>8,797</u>	<u>792</u>
Total Economic Development	33,948	35,797	752
Capital Outlay:			
Judicial:			
District Attorney	800	181	399
Elections:			
Registrar of Voters	75	385	310
Elections	<u>5,800</u>	<u>7,928</u>	<u>12,528</u>
Total Elections	<u>5,875</u>	<u>8,313</u>	<u>13,244</u>
General Government:	40,800	26,982	13,817
Public Safety:			
Sheriff's Office	18,800	9,867	133
Parish Office	<u>11,804</u>	<u>1,824</u>	<u>10,880</u>
Total Public Safety	<u>30,604</u>	<u>10,891</u>	<u>10,133</u>
Public Works	<u>31,800</u>	-	<u>31,800</u>
Total Capital Outlay	<u>88,468</u>	<u>46,363</u>	<u>52,105</u>

SPECIAL REVENUE FUNDS

Health Unit Maintenance Fund - The Health Unit Maintenance Fund is used to account for ad valorem taxes and state revenue sharing funds dedicated for the construction, operation, and maintenance of the parish health unit.

Road Equipment and Maintenance Fund - The Road Equipment and Maintenance Fund accounts for maintenance of parishwide roads and streets. Major means of financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, and state revenue sharing funds.

Criminal Court Fund - The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special Criminal Court Fund account to be used for the expenses of the criminal court of the Council. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the balance remaining in the fund at December 31 of each year be transferred to the General Fund.

Library Tax Fund - The Livingston Parish library was established by the Council governing authority under the provisions of Louisiana Revised Statute 28:211. The library provides citizens of the parish access to library materials, books, magazines, records, and films. The library is governed by a board of control which is appointed by the Council in accordance with the provisions of Louisiana Revised Statute 28:214. Members of the board of control serve without pay. The Library Tax Fund is used to account for ad valorem taxes and state revenue sharing funds dedicated for the operation of the parish library.

Residential Waste Fund - The Residential Waste Fund accounts for the operation of residential waste collection. The Council provides facilities for the collection of fees paid by residents of the parish for waste collection. Collections of the residential waste is contracted to Waste Management, Inc., with oversight of the collection program the responsibility of the Council.

Bingo Fund - The Bingo Fund is used to account for the proceeds of collections from bingo operators within the Parish of Livingston, and to account for the expenditure of those funds.

Livingston Parish President-Council
GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

For the Year Ended December 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Debt Service:			
Principal	384,443	34,443	350,000
Interest	<u>261,584</u>	<u>31,535</u>	<u>229,983</u>
Total Debt Service	<u>646,027</u>	<u>66,078</u>	<u>579,949</u>
Total Expenditures	<u>\$2,961,439</u>	<u>\$2,382,888</u>	<u>\$ 578,551</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET

December 31, 1994

ASSETS	ROAD EQUIPMENT AND MAINTENANCE				
	HEALTH UNIT MAINTENANCE	ROAD EQUIPMENT AND MAINTENANCE	CRIMINAL COURT	LIBRARY TAX	RESIDENTIAL TAXES
Cash and Cash Equivalents	\$ 106,745	\$ 55,807	\$ 16,314	\$ 523,497	\$290,584
Certificates of Deposit	1,117,488	-	-	-	-
Ad Valorem Taxes Receivable, Net	345,265	309,366	-	906,288	-
Other Receivables	-	2,619	-	-	6,230
Due from Other Governments	18,216	89,283	15,222	28,349	-
Deposits	-	-	-	15	-
Total Assets	\$2,613,931	\$957,175	\$ 31,546	\$1,458,077	\$296,734
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 11,761	\$ 88,580	\$ 8,547	\$ 63,885	\$ 90,591
Ad Valorem Tax Deductions Payable	13,268	14,106	-	14,762	-
Due to Other Funds	4,800	-	-	-	128,634
Due to Other Governments	-	-	28,474	-	-
Deferred Revenues	-	-	-	-	-
Total Liabilities	29,829	102,686	37,021	118,647	219,225
Fund Balances:					
Unreserved - Undesignated	1,184,130	854,489	14,525	1,339,400	65,802
Total Liabilities and Fund Balances	\$2,613,931	\$957,175	\$ 31,546	\$1,458,077	\$296,734

The accompanying notes constitute an integral part of this statement.

SPECIAL REVENUE FUNDS - CONTINUED

LCSSB Grant - Springfield Terrace Fund - The Springfield Terrace Fund is used to account for the revenues and expenditures of the grant program for the sewer project.

Criminal Court Witness Fund - The Criminal Court Witness Fund accounts for the court cost and bond forfeiture revenues, and witness fees and related expenditures.

Tourist Commission Fund - The Tourist Commission Fund is used to account for the revenues and expenditures associated with the tourist tax.

Law Enforcement Grant Fund - The Law Enforcement Grant Fund is funded by federal grants which are to be expended by local law enforcement agencies in order to provide them with an adequate number of officers and the proper equipment to provide the public with a safe community. The responsibility of the Council is to ensure that these funds are being expended properly.

Impact Study Fund - The Impact Study Fund accounts for fees collected from developers of subdivisions that front parish roads. During the development stage of a subdivision, a parish road may be impacted by the development. After the development is complete, the Impact fees collected at the start of the project are to be used to make any necessary repairs to the parish road caused by the development. The fee charged is \$18 per front foot of the development.

Livingston Parish President-Council
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND TRANSFERS IN FUND BALANCES

For the Year Ended December 31, 1988

	ROAD				
	HEALTH UNIT MAINTENANCE	EQUIPMENT AND MAINTENANCE	CRIMINAL COURT	LIBRARY TAX	RESIDENTIAL SALES
Revenues:					
Taxes	\$ 384,000	\$ 401,311	\$ -	\$ 977,800	\$ -
Licenses and Permits	29,478	-	5,414	-	-
Fines and Forfeitures	-	-	297,517	1,620	-
Fees and Commissions	-	-	-	-	2,100,076
Intergovern- mental Revenues	45,161	528,600	-	130,600	-
Miscellaneous	<u>82,888</u>	<u>21,825</u>	<u>3,250</u>	<u>21,825</u>	<u>18,502</u>
Total Revenues	528,279	1,253,739	248,281	1,131,800	1,118,576
Expenditures:					
Current:					
Judicial	-	-	189,818	-	-
General					
Government	23,200	14,100	-	34,870	-
Public Works	-	1,582,051	-	-	-
Health and Welfare	114,628	-	-	-	1,072,625
Recreation and Culture	-	-	-	438,893	-
Capital Outlay	123,888	2,380	1,274	87,888	-
Debt Service:					
Principal	-	184,040	-	-	2,170
Interest	<u>0</u>	<u>32,548</u>	<u>0</u>	<u>0</u>	<u>1,620</u>
Total Expendi- tures	288,978	1,828,017	189,788	569,353	1,077,625
Excess of Revenues Over (Under) Expenditures	248,781	(574,278)	57,392	572,450	41,556
Other Financing Sources (Uses):					
Operating Transfers In	-	244,000	-	-	-
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(CONTINUED)

<u>RANGE</u>	<u>LAND GRANT- SPRINGFIELD TRAIL</u>	<u>CRIMINAL COURT WITNESS</u>	<u>FOURIST COMMISSION</u>	<u>LAW ENFORCEMENT GRANT</u>	<u>IMPACT STUDY</u>	<u>TOTALS (MEMORANDUM DOLLAR)</u>
\$ 4,484	\$ 28	\$88,128	\$16,513	\$31,806	\$30,674	\$1,372,521
-	-	-	43,488	-	-	1,158,184
-	-	-	-	-	-	1,421,838
4,484	-	-	1,734	-	-	15,388
-	-	3,883	-	-	-	141,809
-	-	-	-	-	-	15
<u>\$ 9,100</u>	<u>\$ 28</u>	<u>\$52,108</u>	<u>\$58,746</u>	<u>\$31,806</u>	<u>\$30,674</u>	<u>\$4,308,726</u>
\$ 193	\$ -	\$ 1,353	\$ -	\$ -	\$ -	\$ 286,309
-	-	-	-	-	-	82,068
-	28	-	-	-	-	144,763
-	-	313	-	-	-	28,786
-	-	-	-	31,887	-	31,887
193	28	1,666	-	31,887	-	832,873
<u>8,887</u>	<u>-</u>	<u>81,444</u>	<u>58,746</u>	<u>943</u>	<u>10,674</u>	<u>2,357,153</u>
<u>\$ 9,100</u>	<u>\$ 28</u>	<u>\$52,108</u>	<u>\$58,746</u>	<u>\$31,806</u>	<u>\$30,674</u>	<u>\$4,308,726</u>

Livingston Parish Board of Council
SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)

For the Year Ended December 31, 1988

	HEALTH UNIT MAINTENANCE	ROAD EQUIPMENT AND MAINTENANCE	CRIMINAL COURT	LIBRARY TAX	RESIDENTIAL WASTE
Total Other Financing Sources (Debt)	-	384,028	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	268,781	(107,278)	57,382	572,658	41,555
Fund Balances at Beginning of Year, as Originally Reported	1,513,260	780,382	(42,887)	828,042	24,254
Prior Year Adjust- ments - Note 16	2,342	(138,315)	-	(18,322)	-
Fund Balances at Beginning of Year, as Restated	1,515,602	711,367	(42,887)	789,720	24,254
Fund Balances at End of Year	\$ 1,784,383	\$ 404,089	\$ 14,512	\$ 1,339,438	\$ 65,809

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
 SPECIAL REVENUE FUND - HEALTH UNIT MAINTENANCE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (1984 PARISH) AND ACTUAL

For the Year Ended December 31, 1986

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Taxes:			
Ad Valorem Tax	\$ 340,000	\$ 384,000	\$ 44,000
Licenses and Permits	29,500	29,470	(30)
Intergovernmental Revenue:			
State Revenue Sharing	40,000	48,300	11,770
Miscellaneous:			
Interest Earnings	<u>11,320</u>	<u>13,646</u>	<u>2,326</u>
Total Revenues	470,820	838,276	37,276
Expenditures:			
Current:			
General Government:			
Tax Collection Cost	13,400	13,300	(100)
Health and Welfare:			
Salaries	18,410	19,740	1330
Payroll Taxes, Retirement and Group Insurance	10,400	9,500	800
Insurance	3,701	3,121	(580)
Intergovernmental	38,500	25,810	12,790
Maintenance of Property	20,000	22,000	15,000
Miscellaneous	962	2,200	1,238
Professional Fees	4,000	4,000	-
Utilities	10,000	14,300	4,300
Capital Outlay	<u>122,300</u>	<u>131,000</u>	<u>8,700</u>
Total Expenditures	349,740	389,570	39,830
Excess of Revenues Over Expenditures	121,080	453,706	332,626
Fund Balance at Beginning of Year, as Originally Reported	1,513,300	1,513,300	-
Prior Year Adjustments - Note 14	-	2,340	2,340
Fund Balance at Beginning of Year, as Restated	1,513,300	1,515,640	2,340
Fund Balance at End of Year	\$1,700,915	\$1,704,210	\$ 3,295

The accompanying notes constitute an integral part of this statement.

<u>BUND</u>	<u>LEUNG GRANT- SPRINGFIELD TERRACE</u>	<u>CRIMINAL COURT WITNESS</u>	<u>TOURIST COMMISSION</u>	<u>LAN ENFORCEMENT GRANT</u>	<u>IMPACT STUDY</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
183,880	-	-	-	-	-	260,880
(29,432)	79	21,364	21,848	(413)	30,674	677,552
38,339	1791	29,060	26,878	-	-	3,374,309
-	-	-	-	-	-	124,509
<u>38,339</u>	<u>1791</u>	<u>29,060</u>	<u>26,878</u>	<u>-</u>	<u>-</u>	<u>3,673,660</u>
\$ 8,907	\$ -	\$ 88,444	\$ 88,746	\$ (413)	\$ 30,674	\$1,707,553

Livingston Parish President-Council
SPECIAL REVENUE FUND - ROAD EQUIPMENT AND MAINTENANCE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (BASE BASIS) AND ACTUAL

For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Taxes:			
Ad Valorem Tax	\$ 340,000	\$ 485,311	\$ 145,311
Intergovernmental Revenues:			
State Revenue Sharing	142,200	143,997	1,797
State Road Fund	400,000	482,494	82,494
Miscellaneous:			
Interest Earnings	14,400	8,528	(5,872)
Other	-	13,287	13,287
Total Revenues	<u>1,086,720</u>	<u>1,253,739</u>	<u>167,019</u>
Expenditures:			
Current:			
General Government:			
Tax Collection Cost	13,484	14,306	(822)
Public Works:			
Salaries	685,379	665,532	19,847
Payroll Taxes, Retirement and Group Insurance	399,007	399,436	(429)
Equipment Rental	4,000	5,466	(1,466)
Fuel	72,800	67,838	4,962
Insurance	47,800	64,430	(16,630)
Maintenance of Property	160,286	157,788	2,498
Miscellaneous	1,450	1,034	416
Office Supplies	8,200	5,786	(2,414)
Printing	1,000	1,529	(529)
Professional Fees	33,800	1,153	32,647
Seed Materials	312,000	266,285	45,715
Uniforms	13,000	10,987	2,013
Utilities	20,450	17,824	2,626
Capital Outlay	83,000	1,250	81,750
Debt Service:			
Principal	180,772	184,062	(3,290)
Interest	40,728	32,848	7,880
Total Expenditures	<u>2,944,328</u>	<u>2,823,017</u>	<u>121,311</u>

Livingston Parish President-Council
 SPECIAL REVENUE FUND - ROAD EQUIPMENT AND MAINTENANCE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GRAP BASIS) AND ACTUAL (CONTINUED)
 For the Year Ended December 31, 1994

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
Excess of Revenues (Over) (Under) Expenditures	(846,887)	(873,278)	266,391
Other Financing Sources: Operating Transfers In	<u>475,000</u>	<u>264,000</u>	<u>(211,000)</u>
Total Other Financing Sources	<u>475,000</u>	<u>264,000</u>	<u>(211,000)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(471,887)	(609,278)	137,391
Fund Balance at Beginning of Year, as Originally Reported	750,303	750,303	-
Prior Year Adjustments - Note 14	<u>-</u>	<u>(38,525)</u>	<u>(38,525)</u>
Fund Balance at Beginning of Year, as Restated	<u>750,303</u>	<u>711,778</u>	<u>(38,525)</u>
Fund Balance at End of Year	<u>\$ 278,416</u>	<u>\$ 402,499</u>	<u>\$ 176,074</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
SPECIAL REVENUE FUND - CRIMINAL COURT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (DRAFT BASIS) AND ACTUAL

For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Licenses and Permits	\$ 4,773	\$ 5,414	\$ 641
Fines and Forfeitures	200,741	207,817	7,076
Miscellaneous:			
Interest Earnings	1,085	1,081	(4)
Other	-	2,168	2,168
Total Revenues	<u>210,519</u>	<u>218,181</u>	<u>7,662</u>
Expenditures:			
CURRENT:			
Judicial:			
Salaries	55,484	104,138	(48,654)
Payroll Taxes, Retirement and Group Insurance	19,937	14,056	5,881
Computer Fees	2,458	-	2,458
Court Costs	-	46,878	(46,878)
Maintenance of Property	483	1,227	(844)
Miscellaneous	82	268	(186)
Professional Transcripts	23,523	21,489	2,034
Supplies	3,280	7,288	(4,008)
Capital Outlay	-	1,274	(1,274)
Total Expenditures	<u>105,077</u>	<u>198,789</u>	<u>(93,712)</u>
Excess of Revenues Over (Under) Expenditures	105,442	57,392	(48,050)
Fund Balance at Beginning of Year	<u>142,867</u>	<u>142,867</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 42,581</u>	<u>\$ 34,528</u>	<u>\$(8,053)</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
SPECIAL REVENUE FUND - LIBRARY TAX

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 1984

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes:			
Ad Valorem Tax	\$ 888,793	\$ 977,668	\$ 88,875
Fines and Forfeitures	1,500	1,429	71
Intergovernmental Revenue:			
Federal Grants	17,800	48,088	30,288
State Revenue Sharing	87,133	86,581	(552)
Miscellaneous Revenue:			
Interest Earnings	4,000	18,500	14,500
Donations	600	30	(570)
Other	3,200	3,200	
Total Revenues	1,001,226	1,131,807	130,581
Expenditures:			
Current:			
General Government:			
Tax Collection Cost	32,433	34,873	(2,440)
Culture and Recreation:			
Salaries	181,913	181,073	840
Payroll Taxes, Retirement and Group Insurance	58,034	59,418	1,384
Insurance	5,000	3,690	1,310
Library Books	108,600	115,354	(6,754)
Maintenance of Property	4,300	3,476	824
Miscellaneous	2,420	34,882	(32,462)
Office Supplies	4,000	4,778	(778)
Professional Fees	4,300	3,800	500
Rent	11,000	11,100	(100)
Summer Reading Program	2,500	3,508	(1,008)
Telephone	4,000	5,773	(1,773)
Travel	4,000	1,505	2,495
Utilities	17,000	16,673	327
Capital Outlay	108,000	97,482	10,518
Total Expenditures	577,900	689,183	(111,283)
Excess of Revenues Over Expenditures	423,326	542,624	99,298

(CONTINUED)

Livingston Parish President-Council
 SPECIAL REVENUE FUND - LIBRARY TAX

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GASP BASIS) AND ACTUAL (CONTINUED)

For the Year Ended December 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Fund Balance at Beginning of Year, as Originally Reported	828,942	828,942	-
Prior Year Adjustments - Note 14	-	158,222	158,222
Fund Balance at Beginning of Year, as Restated	<u>828,942</u>	<u>987,164</u>	<u>158,222</u>
Fund Balance at End of Year	<u>\$1,299,388</u>	<u>\$1,319,486</u>	<u>\$ 43,102</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
SPECIAL REVENUE FUND - RESIDENTIAL WASTE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORAS BASIS) AND ACTUAL

For the Year Ended December 31, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Fees and Commissions	2,047,344	2,100,570	53,226
Miscellaneous:			
Interest Earnings	<u>13,384</u>	<u>10,502</u>	<u>2,882</u>
Total Revenues	2,060,728	2,110,570	57,842
Expenditures:			
Current:			
Health and Welfare:			
Salaries	25,575	41,242	(15,667)
Payroll Taxes, Retirement and Group Insurance	22,328	29,881	(7,553)
Bank Charges	2,800	2,373	427
Contract Services	250,948	267,224	(16,276)
Maintenance of Property	474	441	33
Miscellaneous	1,574	272	1,302
Office Supplies	3,648	6,188	(2,540)
Postage	24,174	27,214	(3,040)
Printing	7,382	2,174	5,208
Telephone	39	62	(23)
Utilities	4,244	4,294	(50)
Capital Outlay	2,000	-	2,000
Debt Service:			
Principal	3,059	2,770	289
Interest	<u>2,728</u>	<u>2,828</u>	<u>(100)</u>
Total Expenditures	2,976,462	3,077,624	(101,162)
Excess of Revenues Over Under Expenditures	(25,734)	41,946	57,280
Fund Balance at Beginning of Year	<u>24,258</u>	<u>24,258</u>	-
Fund Balance at End of Year	\$ <u>8,524</u>	\$ <u>46,804</u>	\$ <u>57,280</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
SPECIAL REVENUE FUND - 81880

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Fees and Commissions	\$ 81,800	\$ 42,381	\$ (39,419)
Miscellaneous Revenue			
Interest Earnings	<u>8,200</u>	<u>1,220</u>	<u>(6,980)</u>
Total Revenues	<u>88,800</u>	<u>43,601</u>	<u>(45,199)</u>
Expenditures:			
Current:			
Culture and Recreation:			
Salaries	6,728	6,861	(133)
Payroll Taxes, Retirement and Group Insurance	780	794	14
Miscellaneous	80	47	33
Travel	<u>1,800</u>	<u>1,821</u>	<u>(21)</u>
Total Expenditures	<u>8,388</u>	<u>8,323</u>	<u>65</u>
Excess of Revenues Over (Under) Expenditures	46,832	34,568	(12,264)
Other Financing Uses:			
Operating Transfers Out	<u>(175,800)</u>	<u>(164,380)</u>	<u>11,420</u>
Total Other Financing Uses	<u>(175,800)</u>	<u>(164,380)</u>	<u>11,420</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	120,268	(129,812)	(9,544)
Fund Balance at Beginning of Year	<u>38,338</u>	<u>38,338</u>	<u>-</u>
Fund Balance at End of Year	\$ 9,872	\$ 8,927	\$ (945)

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
 SPECIAL REVENUE FUND - LIDCO GRANT - SPRINGFIELD TERRACE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GRAP BASIS) AND ACTUAL

For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Intergovernmental Revenues:			
Federal Grants	\$ 101,978	\$ 102,502	\$ 52,524
Total Revenues	101,978	102,502	52,524
Expenditures:			
Current:			
General Government	-	971	(971)
Capital Outlay	101,899	140,112	(140,213)
Total Expenditures	101,899	140,483	(140,584)
Excess of Revenues Over Expenditures	79	79	-
Fund Balance at Beginning of Year	(79)	(79)	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
SPECIAL REVENUE FUND - CRIMINAL COURT WITNESSES

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET 1986 PASSED AND ACTUAL

For the Year Ended December 31, 1986

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Fines and Forfeitures	\$ 38,300	\$ 38,443	\$ 1,143
Miscellaneous:			
Interest Earnings	800	1,373	573
Total Revenues	39,100	39,816	716
Expenditures:			
Current:			
Judicial:			
Bank Charges	180	257	(87)
Witness Fees	8,280	11,125	(2,845)
Total Expenditures	8,460	11,402	(2,942)
Excess of Revenues Over Under Expenditures	30,640	28,414	(2,226)
Fund Balance at Beginning of Year	28,660	28,660	-
Fund Balance at End of Year	\$ 21,000	\$ 20,444	\$ (556)

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
SPECIAL REVENUE FUND - TOURIST COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORAS BASIS) AND ACTUAL

For the Year Ended December 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Taxes:			
Tourist Tax	\$ 14,000	\$ 21,227	\$ 7,227
Miscellaneous:			
Interest Earnings	<u>1,200</u>	<u>1,282</u>	<u>82</u>
Total Revenues	<u>15,200</u>	<u>22,509</u>	<u>7,309</u>
Expenditures:			
Current:			
Culture and Recreation:			
Advertising	700	70	630
Dues	400	100	300
Miscellaneous	800	82	718
Postage	250	50	200
Telephone	<u>900</u>	<u>169</u>	<u>731</u>
Total Expenditures	<u>3,320</u>	<u>471</u>	<u>2,849</u>
Excess of Revenues Over Expenditures	<u>11,879</u>	<u>21,938</u>	<u>9,959</u>
Fund Balance at Beginning of Year	<u>26,828</u>	<u>26,828</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 48,748</u>	<u>\$ 58,766</u>	<u>\$ 9,958</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
 SPECIAL REVENUE FUND - LAW ENFORCEMENT GRANT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended December 31, 1988

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Miscellaneous:			
Interest Earnings	\$ -	\$ 36	\$ 36
Total Revenues	-	36	36
Expenditures:			
Current:			
General Government	-	72	(72)
Total Expenditures	-	72	(72)
Excess of Revenues Over (Under) Expenditures	-	(41)	(41)
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ (41)	\$ (41)

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
SPECIAL REVENUE FUND - IMPACT STUDY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ICAP BASIS) AND ACTUAL

For the Year Ended December 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Fees and Commissions	\$ 11,380	\$ 10,674	\$ 10,792
Miscellaneous:			
Interest Earnings	-	822	822
Total Revenues	11,380	10,724	10,442
Expenditures:			
Current:			
General Government	-	49	(49)
Public Works	11,380	-	11,380
Total Expenditures	11,380	49	11,331
Excess of Revenues Over Expenditures	-	30,474	30,474
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ 30,474	\$ 30,474

The accompanying notes constitute an integral part of this statement.

DEBT SERVICE FUNDS - CONTINUED

Single Acres Sinking Fund - The Single Acres Sinking Fund is used to account for the billing of the special assessments for paving of streets in the Single Acres subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Cline Drive/Hilltop Road Sinking Fund - The Cline Drive/Hilltop Road Sinking Fund is used to account for the billing of the special assessments for paving of two streets, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

DEBT SERVICE FUNDS

Courthouse Sinking Fund - The Courthouse Sinking Fund accounts for the payment of principal and interest on Courthouse bonds issued February 2, 1984, in the amount of \$800,000. Financing is provided by ad valorem taxes and interest earned on investments. Final principal and interest payment was made in 1996.

Road District Sinking Funds - The Road District Sinking Funds were used to account for the payment of principal and interest on bonds for each of the road districts. These bonds were paid in full in fiscal year 1993.

Recreation District No. 1 Fund - The Recreation District No. 1 Fund is used to account for the proceeds of the ad valorem tax levy and for the payment of principal and interest and paying agent fees for the district's bonds.

Oak Place/Juban Crest Sinking Fund - The Oak Place/Juban Crest Sinking Fund is used to account for the billing of the special assessments for paving of streets in two parish subdivisions, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Magnolia Woods Sinking Fund - The Magnolia Woods Debt Service Fund is used to account for the billing of the special assessments for paving of streets in the Magnolia Woods subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Plantation Estates Sinking Fund - The Plantation Estates Sinking Debt Service Fund is used to account for the billing of the special assessments for paving of streets in a portion of Plantation Estates subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Wedgewood Acres Sinking Fund - The Wedgewood Acres Debt Service Fund is used to account for the billing of the special assessments for paving of streets in the Wedgewood Acres subdivision, and the payment of the principal and interest, and other costs associated with the retirement of the certificates of indebtedness issued to finance the street paving.

Livingston Parish President-Council
DEBT SERVICE FUNDS

COMBINED BALANCE SHEET

December 31, 1988

ASSETS	COURTHOUSE DISTRICT SINKING	ROAD DISTRICT SINKING	RECREATION DISTRICT #1	ONE PLACE/ JULIAN CREST SINKING	MAGNOLIA WOODS SINKING
Cash and Cash Equivalents	\$ 8,428	\$ 31,864	\$283,922	\$ 8,515	\$ 7
Ad Valorem Taxes Receivable, Net	-	-	18,488	-	-
Special Assessment Receivables:					
Current	-	-	-	84,488	24,488
Non-Current	-	-	-	27,207	21,178
Due from Other Funds	1,100	-	-	132	-
Due from Other Governments	-	-	3,273	-	-
Total Assets	\$ 9,528	\$ 31,864	\$296,683	\$112,059	\$ 25,585
LIABILITIES AND FUND BALANCES					
Liabilities:					
Ad Valorem Tax Deductions Payable	\$ -	\$ -	\$ 388	\$ -	\$ -
Due to Other Funds	-	1,100	-	-	187
Deferred Revenue	-	-	-	27,287	21,270
Total Li- abilities	-	1,100	388	27,287	21,557
Fund Balances:					
Unassigned - Undesignated	-	38,700	-	-	-
Reserved for Debt Service	8,728	-	296,297	104,843	14,220
Total Fund Balances	8,728	38,700	296,297	104,843	14,220
Total Li- abilities and Fund Balances	\$ 8,728	\$ 31,864	\$296,683	\$112,059	\$ 25,585

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
BEST SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

December 31, 1996

	<u>COORHOUSE DISTRICT</u> <u>SHIMKING</u>	<u>ROAD DISTRICT</u> <u>SHIMKING</u>	<u>REGISTRATION DISTRICT #1</u>	<u>ONE PLACE/ JUBAN CREST SHIMKING</u>	<u>MAGNOLIA WOODS SHIMKING</u>
Revenues:					
Taxes	\$ 2,214	\$ 2,514	\$ 13,842	\$ -	\$ -
Special Assessments	-	-	-	19,379	4,073
Miscellaneous	<u>348</u>	<u>388</u>	<u>4,052</u>	<u>1,847</u>	<u>389</u>
Total Revenues	2,562	2,902	17,901	21,226	4,462
Expenditures:					
Current:					
General Government	-	-	385	68	-
Debt Service:					
Principal	42,800	-	162,088	13,977	4,063
Interest and Fiscal Charges	<u>875</u>	<u>15</u>	<u>16,288</u>	<u>4,383</u>	<u>2,524</u>
Total Expenditures	<u>43,675</u>	<u>15</u>	<u>178,671</u>	<u>18,438</u>	<u>6,587</u>
Excess of Revenues Over (Under) Expenditures	(41,113)	2,887	(160,770)	1,788	(2,125)
Fund Balances at Beginning of Year, as Originally Reported	47,038	27,905	462,769	108,874	13,884
Prior Year Adjustments - Note 16	-	-	18,288	(2,442)	-
Fund Balances at Beginning of Year, as Restated	<u>47,038</u>	<u>27,905</u>	<u>481,057</u>	<u>106,432</u>	<u>13,884</u>
Fund Balances at End of Year	<u>\$ 6,725</u>	<u>\$ 30,792</u>	<u>\$280,287</u>	<u>\$108,220</u>	<u>\$ 11,759</u>

The accompanying notes constitute an integral part of this statement.

<u>PLANTATION</u> <u>ESTATES</u> <u>SINKING</u>	<u>HIGHWOOD</u> <u>SINKING</u>	<u>SINGLE</u> <u>ACRES</u> <u>SINKING</u>	<u>CLARE DR./</u> <u>WILATOP RD.</u> <u>SINKING</u>	<u>TOTALS</u> <u>(MERGANDUM</u> <u>ONLY)</u>
\$ 56,886	\$ 15,844	\$ 9,842	\$ 526	\$412,898
-	-	-	-	20,488
28,793	5,217	-	-	144,804
32,633	104,668	62,608	136,737	171,824
-	-	-	-	1,232
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,272</u>
<u>\$114,912</u>	<u>\$126,425</u>	<u>\$ 71,945</u>	<u>\$137,273</u>	<u>\$942,458</u>
\$ -	\$ -	\$ -	\$ -	\$ 388
532	-	-	-	1,419
<u>10,833</u>	<u>104,668</u>	<u>62,608</u>	<u>136,737</u>	<u>171,824</u>
30,165	104,668	62,608	136,737	173,618
-	-	-	-	10,746
<u>84,767</u>	<u>10,783</u>	<u>9,842</u>	<u>526</u>	<u>208,874</u>
<u>84,767</u>	<u>10,783</u>	<u>9,842</u>	<u>526</u>	<u>208,840</u>
<u>\$114,912</u>	<u>\$126,425</u>	<u>\$ 71,945</u>	<u>\$137,273</u>	<u>\$942,458</u>

Livingston Parish President-Council
DEBT SERVICE FUND - COURTHOUSE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (DRAFT BASIS) AND ACTUAL

For the Year Ended December 31, 1984

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Taxes:			
Ad Valorem Tax	\$ 687	\$ 2,214	\$ 1,527
Miscellaneous:			
Interest Earnings	322	348	26
Total Revenues	1,009	2,562	1,553
Expenditures:			
Debt Service:			
Principal	42,000	42,000	-
Interest and Fiscal Charges	888	825	63
Total Expenditures	42,888	42,825	63
Excess of Revenues Over (Under) Expenditures	141,793	140,310	1,483
Fund Balance at Beginning of Year	47,810	47,810	-
Fund Balance at End of Year	\$ 6,217	\$ 6,210	\$ 7

The accompanying notes constitute an integral part of this statement.

<u>PLANTATION ESTATES SINKING</u>	<u>WEDGEWOOD SINKING</u>	<u>SINGLE ACRES SINKING</u>	<u>CLINE DR./ HILTOP RD. SINKING</u>	<u>TOTALS (MEMORANDUM DEBT)</u>
\$ -	\$ -	\$ -	\$ -	\$ 17,574
23,797	43,732	9,288	-	102,264
<u>2,783</u>	<u>3,283</u>	<u>658</u>	<u>762</u>	<u>17,536</u>
26,580	47,015	9,946	762	131,374
86	95	-	246	878
22,989	13,754	-	-	258,787
<u>3,413</u>	<u>5,038</u>	<u>15</u>	<u>-</u>	<u>62,321</u>
<u>31,492</u>	<u>22,847</u>	<u>15</u>	<u>246</u>	<u>322,658</u>
(3,840)	20,008	9,942	536	(186,285)
88,652	683	-	-	747,807
<u>(323)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,318</u>
<u>88,329</u>	<u>683</u>	<u>-</u>	<u>-</u>	<u>754,125</u>
<u>\$ 84,747</u>	<u>\$ 30,781</u>	<u>\$ 9,942</u>	<u>\$ 836</u>	<u>\$569,840</u>

LIVINGSTON PARISH PRESIDENT-COUNCIL
DEBT SERVICE FUND - RECREATION DISTRICT #1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET 1984-85 AND ACTUAL

For the Year Ended December 31, 1984

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE UNFAVORABLE</u>
Revenues:			
Taxes:			
Ad Valorem Tax	\$ -	\$ 12,842	\$ 12,842
Miscellaneous:			
Interest Earnings	<u>10,000</u>	<u>0,000</u>	<u>(10,000)</u>
Total Revenues	10,000	21,842	11,842
Expenditures:			
Current:			
General Government	-	385	(385)
Debt Service:			
Principal	102,000	102,000	-
Interest and Fiscal Charges	<u>26,365</u>	<u>26,365</u>	<u>20</u>
Total Expenditures	<u>128,365</u>	<u>128,750</u>	<u>(385)</u>
Excess of Revenues Over (Under) Expenditures	(118,365)	1176,750	11,415
Fund Balance at Beginning of Year, as Originally Reported	462,763	462,763	-
Prior Year Adjustments - Note 14	-	<u>18,208</u>	<u>18,208</u>
Fund Balance at Beginning of Year, as Restated	<u>462,763</u>	<u>473,047</u>	<u>10,284</u>
Fund Balance at End of Year	\$ <u>214,398</u>	\$ <u>296,297</u>	\$ <u>81,899</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
Debt Service Fund - Oak Plaza/Jean Crest

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORIG BASIS) AND ACTUAL

For the Year Ended December 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE UNFAVORABLE</u>
Revenues:			
Special Assessments	\$ 18,798	\$ 19,373	\$ 574
Miscellaneous:			
Interest Earnings	2,000	1,518	(482)
Other Revenue	-	302	302
Total Revenues	<u>20,798</u>	<u>21,193</u>	<u>395</u>
Expenditures:			
Current:			
General Government	-	60	(60)
Debt Service:			
Principal	13,977	13,977	-
Interest and Fiscal Charges	<u>5,462</u>	<u>5,263</u>	<u>199</u>
Total Expenditures	<u>19,439</u>	<u>19,299</u>	<u>140</u>
Excess of Revenues Over Expenditures	1,359	1,894	534
Fund Balance at Beginning of Year, as Originally Reported	306,574	306,574	-
Prior Year Adjustments - Note 2c	-	(13,683)	(13,683)
Fund Balance at Beginning of Year, as Restated	<u>306,574</u>	<u>292,891</u>	<u>(13,683)</u>
Fund Balance at End of Year	<u>\$ 307,934</u>	<u>\$ 304,843</u>	<u>\$ (3,091)</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
 Debt Service Fund - MAGNOLIA WOODS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GROSS BASIS) AND ACTUAL

For the Year Ended December 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Special Assessments	\$ 6,612	\$ 6,073	\$ (499)
Miscellaneous:			
Interest Earnings	280	320	120
Other Revenue	-	80	80
Total Revenues	<u>6,712</u>	<u>6,483</u>	<u>(259)</u>
Expenditures:			
Debt Service:			
Principal	4,003	4,263	-
Interest and Fiscal Charges	<u>2,542</u>	<u>2,226</u>	<u>623</u>
Total Expenditures	<u>6,712</u>	<u>6,589</u>	<u>623</u>
Increase of Revenues over Expenditures	-	304	304
Fund Balance at Beginning of Year	<u>13,864</u>	<u>13,864</u>	-
Fund Balance at End of Year	<u>\$ 13,864</u>	<u>\$ 14,228</u>	<u>\$ 364</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
 DEBT SERVICE FUND - PLANTATION BONDED SINKING

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAR BASIS) AND ACTUAL

For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Special Assessments	\$ 35,910	\$ 25,797	\$ (10,113)
Miscellaneous:			
Interest Earnings	1,000	2,398	1,398
Other Revenue	-	482	482
Total Revenues	<u>36,910</u>	<u>28,682</u>	<u>(8,228)</u>
Expenditures:			
Current:			
General Government	-	66	(66)
Debt Service:			
Principal	22,992	22,992	0
Interest and Fiscal Charges	<u>8,563</u>	<u>8,418</u>	<u>145</u>
Total Expenditures	<u>31,555</u>	<u>31,482</u>	<u>73</u>
Excess of Revenues Over (Under) Expenditures	5,355	(2,810)	(4,278)
Fund Balance at Beginning of Year, as Originally Reported	88,978	88,978	-
Prior Year Adjustments - Note 16	-	(321)	(321)
Fund Balance at Beginning of Year, as Restated	<u>88,978</u>	<u>88,657</u>	<u>(321)</u>
Fund Balance at End of Year	<u>\$ 89,338</u>	<u>\$ 84,747</u>	<u>\$ 4,591</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
 Water Service Fund - WEDGEWOOD SYSTEM

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORAP BASIS) AND ACTUAL

For the Year Ended December 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Special Assessments	\$ 22,000	\$ 42,700	\$ 20,700
Miscellaneous:			
Interest Earnings	-	315	315
Other Revenue	-	258	258
Total Revenues	<u>22,000</u>	<u>43,015</u>	<u>21,015</u>
Expenditures:			
Current:			
General Government	-	86	(86)
Debt Service:			
Principal	13,784	13,784	-
Interest and Fiscal Charges	<u>8,526</u>	<u>9,288</u>	<u>(212)</u>
Total Expenditures	<u>22,310</u>	<u>23,047</u>	<u>(267)</u>
Excess of Revenues Over (Under) Expenditures	1690	20,288	20,748
Fund Balance at Beginning of Year	<u>600</u>	<u>600</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10</u>	<u>\$ 20,761</u>	<u>\$ 20,751</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
 DEBT SERVICE FUND - SINGLE ACRES

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORAY BASIS) AND ACTUAL

For the Year Ended December 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Special Assessments	\$ -	\$ 9,509	\$ 9,509
Miscellaneous:			
Interest Earnings	-	291	291
Other Revenues	-	322	322
Total Revenues	-	9,957	9,957
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	-	18	(18)
Total Expenditures	-	18	(18)
Excess of Revenues Over Expenditures	-	9,942	9,942
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ 9,942	\$ 9,942

The accompanying notes constitute an integral part of this statement.

CAPITAL PROJECTS FUNDS

Single Acres Construction Fund - The Single Acres Construction Fund is used to account for the paving activities in the Single Acres Subdivision.

Wedgewood Acres Construction Fund - The Wedgewood Acres Construction Fund is used to account for the paving activities in the Wedgewood Acres Subdivision.

Cline Drive/Hilltop Road Construction Fund - The Cline Drive and Hilltop Road Construction Fund is used to account for the paving activities of Cline Drive and Hilltop Road.

Livingston Parish President-Council
 DEPT SERVICE FUND - CLINE DRIVE/HILLTOP ROAD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORIG BASSIN) AND ACTUAL

For the Year Ended December 31, 1984

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Miscellaneous:			
Interest Earnings	\$ -	\$ 782	\$ 782
Total Revenues	-	782	782
Expenditures:			
Current:			
General Government	-	246	246
Total Expenditures	-	246	246
Excess of Revenues Over Expenditures	-	536	536
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ 536	\$ 536

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
CAPITAL PROJECTS FUND

COMBINED BALANCE SHEET

December 31, 1994

ASSETS	WORLD ACRES	MOOREWOOD	CLOSE DRIVE/ HILLTOP ROAD	TOTALS (MEMORANDUM ONLY)
Cash and cash equivalents	\$ 10,526	\$ 3,797	\$ 141,307	\$ 155,630
Total Assets	\$ 10,526	\$ 3,797	\$ 141,307	\$ 155,630
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ -	\$ 511	\$ 111,085	\$ 111,596
Retainage Payable	-	-	12,168	12,168
Due to Other Governments	-	-	110	110
Total Liabilities	-	511	123,363	123,794
Fund Balances:				
Designated for Construction	10,526	3,286	17,924	31,736
Total Fund Balances	10,526	3,286	17,924	31,736
Total Liabilities and Fund Balances	\$ 10,526	\$ 3,797	\$ 141,307	\$ 155,630

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
CAPITAL PROJECTS FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

For the Year Ended December 31, 1988

	SINGLE ACRES	WEEGWOOD	CLINE DRIVE/ HILLTOP ROAD	TOTALS IMPROVEMENT ONLY
Revenues:				
Special Assessments	\$ 13,311	\$ -	\$ 23,994	\$ 37,305
Miscellaneous	1,878	3,184	-	4,882
Total Revenues	15,189	3,184	23,994	42,367
Expenditures:				
Current:				
General Government	-	15,183	-	15,183
Capital Outlay	74,878	173,875	142,888	391,641
Total Expenditures	74,878	189,058	142,888	406,824
Excess of Revenues Over (Under) Expenditures	(59,689)	(185,874)	(118,894)	(364,457)
Other Financing Sources:				
Net Proceeds from the Issuance of Certifi- cates of Indebtedness	70,840	-	136,738	207,578
Total Other Financing Sources	70,840	-	136,738	207,578
Excess of Revenues and Other Sources Over (Under) Expenditures	11,151	(185,874)	17,844	(357,899)
Fund Balances at Beginning of Year	(643)	180,938	-	180,295
Fund Balances at End of Year	\$ 10,608	\$ 3,286	\$ 17,824	\$ 31,718

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
CAPITAL PROJECTS FUND - SINGLE ACRES

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET
(GASB BASIS) AND ACTUAL

For the Year Ended December 31, 1984

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Special Assessments	\$ 13,331	\$ 13,331	\$ -
Miscellaneous:			
Interest Earnings	<u> -</u>	<u> 1,676</u>	<u> 1,676</u>
Total Revenues	<u>13,331</u>	<u>15,007</u>	<u> 1,676</u>
Expenditures:			
Capital Outlay:			
Public Works	<u>83,329</u>	<u>74,478</u>	<u> 8,850</u>
Total Expenditures	<u>83,329</u>	<u>74,478</u>	<u> 8,850</u>
Excess of Revenues Over (Under) Expenditures	<u>(69,997)</u>	<u>(59,471)</u>	<u> 10,526</u>
Other Financing Sources:			
Net Proceeds from the Issuance of Certificates of Indebtedness	<u>70,648</u>	<u>70,648</u>	<u> -</u>
Total Other Financing Sources	<u>70,648</u>	<u>70,648</u>	<u> -</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	<u> 843</u>	<u> 11,177</u>	<u> 10,334</u>
Fund Balance at Beginning of Year	<u>(643)</u>	<u>(643)</u>	<u> -</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 10,334</u>	<u>\$ 10,334</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
CAPITAL PROJECTS FUND - WEDGEWOOD

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET
1996 DOLLAR AND ACTUAL

For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE - FAVORABLE (UNFAVORABLE)
Revenues:			
Miscellaneous:			
Interest Earnings	\$ 2,626	\$ 2,194	\$ 532
Total Revenues	2,626	2,194	532
Expenditures:			
Current:			
General Government:			
Special Assessment Refunds	6,943	28,144	(21,201)
Capital Outlay:			
Public Works	180,838	173,675	7,163
Total Expenditures	186,781	198,819	(12,038)
Excess of Revenues Over (Under) Expenditures	(184,155)	(196,625)	12,470
Fund Balance at Beginning of Year	188,838	188,838	-
Fund Balance at End of Year	\$ 4,683	\$ 2,213	\$ (2,470)

The accompanying notes constitute an integral part of this statement.

ENTERPRISE FUNDS

Hixon Medical Plans Fund - The Hixon Medical Plans Fund is used to account for the revenues and expenses derived from the leasing of commercial space, located at the Hixon Medical facility, to outside businesses. The fund also accounts for all fixed assets and the depreciation expenses associated with those assets.

Livingston Parish President-Council
 CAPITAL PROJECTS FUND - CLINE DRIVE/HILLTOP ROAD

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET
(DOLLAR BASIS) AND ACTUAL

For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Special Assessments	\$ -	\$ 23,994	\$ 23,994
Total Revenues	-	23,994	23,994
Expenditures:			
Capital Outlay:			
Public Works	160,733	142,888	17,845
Total Expenditures	160,733	142,888	17,845
Excess of Revenues Over (Increase) Expenditures	1100,733	1136,886	41,927
Other Financing Sources:			
Net Proceeds from the Issuance of Certificates of Indebtedness	128,730	128,730	(28,803)
Total Other Financing Sources	128,730	128,730	(28,803)
Excess of Revenues and Other Sources Over (Under) Expenditures	-	15,904	15,904
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ 17,924	\$ 17,924

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
ENTERPRISE FUND - DIXON MEDICAL PLAZA

BALANCE SHEET

December 31, 1994

ASSETS	
Cash and Cash Equivalents	\$ 275,369
Certificates of Deposit (Maturities Greater than 90 Days)	300,593
Investments, Net of Allowance for Decline in Market Value of \$24,616	334,439
Accounts Receivable	5,798
Due from Other Funds	14
Fixed Assets, Net of Accumulated Depreciation of \$745,499	<u>847,516</u>
Total Assets	<u>\$1,470,207</u>
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts Payable	\$ 1,349
Security Deposits Payable	<u>1,350</u>
Total Liabilities	2,699
Fund Equity:	
Retained Earnings	1,467,508
Total Fund Equity	<u>1,467,508</u>
Total Liabilities and Fund Equity	<u>\$1,470,207</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
 ENTERPRISE FUND - DIXON MEDICAL PLAZA

STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN RETAINED EARNINGS

For the Year Ended December 31, 1990

Operating Revenues:	
Rental Income	\$ 87,800
Miscellaneous Revenues	<u>700</u>
Total Operating Revenues	88,500
Operating Expenses:	
Depreciation	40,000
Insurance	3,250
Maintenance of Property	13,210
Miscellaneous	200
Utilities	<u>13,347</u>
Total Operating Expenses	70,007
Operating Income	18,493
Non-Operating Revenues and (Expenses):	
Interest Income	23,800
Dividend Income	14,500
Unrealized Gains and (Losses) on Investments	<u>17,251</u>
Total Non-Operating Revenues and Expenses	55,551
Net Income	40,547
Retained Earnings at Beginning of Year, as originally reported	1,394,000
Prior Period Adjustments - Note 14	<u>23,282</u>
Retained Earnings at Beginning of Year, as Restated	1,417,282
Retained Earnings at End of Year	<u>\$1,467,829</u>

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council
ENTERPRISE FUND - DIXON MEDICAL PLAZASTATEMENT OF CASH FLOWS

For the Year Ended December 31, 1996

Cash Flows From Operating Activities:	
Operating Income	\$ 18,743
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	43,051
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	(320)
Increase (Decrease) in Accounts Payable	(228)
Increase (Decrease) in Security Deposits Payable	508
Net Cash Provided by Operating Activities	58,654
Cash Flows From Noncapital Financing Activities:	
Payments to Other Funds	(13,623)
Net Cash Used in Noncapital Financing Activities	(13,623)
Cash Flows From Investing Activities:	
Purchases of Investments	(14,583)
Interest and Dividend Income from Investments	82,158
Net Cash Provided by Investing Activities	23,565
Net Increase in Cash and Cash Equivalents	64,726
Cash and Cash Equivalents, Beginning of Year	308,583
Cash and Cash Equivalents, End of Year	\$ 373,309

The accompanying notes constitute an integral part of this statement.

Livingston Parish President-Council

STATEMENT OF GENERAL LONG-TERM DEBT

December 31, 1996

Amount Available and to Be Provided for the Retirement of General Long-Term Debt:	
Amount Available in Debt Service Funds	\$ 538,874
Amount to be Provided from Ad Valorem Taxes	637,717
Amount to be Provided from Special Assessment Receivables	280,210
Amount to be Provided for Compensated Absences	95,233
Amount to be Provided for Obligations Under Capital Leases	<u>281,266</u>
Total Available and to be Provided	<u>\$1,833,496</u>
General Long-term Debt Payable:	
Bonds Payable	\$ 988,708
Saving Certificates of Indebtedness Payable	488,373
Compensated Absences Payable	95,233
Obligations Under Capital Leases	<u>281,266</u>
Total General Long-Term Debt Payable	<u>\$1,853,496</u>

The accompanying notes constitute an integral part of this statement.

GENERAL LONG-TERM DEBT
ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, are accounted for in the debt service funds. To also account for compensated absences and capital leases to be financed from governmental type funds.

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

OTHER SUPPLEMENTARY INFORMATION

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CITY OF MONROE, LOUISIANA

May 7, 1997

1. A Professional Accounting Corporation

Livingston Parish President-Council
Livingston, Louisiana

We have audited the primary government financial statements of the Livingston Parish President-Council (formerly the Livingston Parish Police Jury), Livingston, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 7, 1997.

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-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 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 the Livingston Parish President-Council (the Council), Livingston, 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, that transactions are executed 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 the Livingston Parish President-Council, Livingston, Louisiana for the year ended December 31, 1998, 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 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 Council's ability to record, process, summarize, and report financial data consistent with the assertions of management in the primary government financial statements or to administer federal financial assistance programs in accordance with applicable laws and regulations.

Prior Year Findings:

Personnel Policies and Procedures

FINDINGS-

In the prior year, the Council's (formerly Police Jury) personnel policies and procedures did not include the following provisions in sufficient detail to be effective.

The Council's current policies and practices do not include the following provisions in sufficient detail to be effective.

1. A code of conduct which includes provisions for conflict of interest disclosures.
2. Employee hiring, performance, training and evaluation criteria.
 - A. Current and accurate job descriptions and performance standards.
 - B. Procedures for adequate employee candidate background checks.
 - C. A current and accurate organizational chart which documents adequate supervision for all employees.

- D. Policies and procedures relating to hiring, training, promoting, and compensating employees.
- E. Criteria for employee retention and promotion and the related information gathering techniques, related to compliance with the code of conduct and other behavioral guidelines.
- F. Provision for periodic performance appraisal of all employees.
- G. Policies which provide for sufficient training opportunities to ensure that all employees are competent to perform work assigned.

RECOMMENDATION:

In the prior year, it was recommended that the Council adopt policies and procedures that address the above deficiencies.

CORRECTIVE ACTION TAKEN:

On October 25, 1996, the Council adopted a formal personnel policies and procedures employee manual. The personnel policies and procedures manual should adequately address the above findings.

Management Control Methods - Authority and Responsibility

FINDING:

In the prior year, the Council did not have policies that addressed the following management control policies:

- 1. A requirement that all delegations of authority and responsibility be current and in writing.
- 2. The Council should develop and utilize a budget calendar which would facilitate the timely and orderly submission and approval of the budget in accordance with applicable statutes.
- 3. The Council should develop and utilize long range planning.
- 4. The Council should adopt policies and procedures which would:
 - A. Require the accounting department to make a determination of availability of funds prior to the issuance of a purchase order or other expenditure commitment.
 - B. Require the comparison of actual expenditures to the budget frequently and on a timely basis. Budgets should be discussed with department heads and explanations obtained for significant variations from budget.

- C. Require that Executive and Legislative branches of the parish government be informed of expenditures in excess of budgeted amounts.

RECOMMENDATION:

In the prior year, it was recommended that the Council adopt the above management control policies.

CORRECTIVE ACTION TAKEN:

The Livingston Parish Home Rule Charter became effective on January 1, 1996. The Home Rule Charter provides for a Parish President and a Parish Council. It also provides that a least ninety days prior to the beginning of each year that the President submit to the council a proposed operating budget and that the budget be adopted no later than the second-to-last regular council meeting of the year. It also provides for a Department of Finance and that the Finance Department prepare a monthly statement of Revenues and Expenditures within thirty days after the end of each month. All expenditures are paid by the Department of Finance and before expenses are paid, Finance determines if the expenditure is within budget. If expenditures appear to be in excess of budgeted amounts, the Parish President and Parish Council are informed so that budget amendments can be prepared and approved.

ADDITIONAL RECOMMENDATION:

Calendar year 1996 was the first year of operations under the Home Rule Charter and a new Director of Finance was hired in March of 1996. We commend the Council on their efforts and accomplishments. We recommend that the Council continue its efforts in improving management controls and policies.

Accounting System

FINDING:

In the prior year, the following deficiencies were noted in the accounting system:

General

1. The Council does not have an accounting policy and procedure manual.
2. There were no established procedures to ensure that only authorized persons can alter or establish new accounting principles, policies, or procedures to be used by the Council.
3. The responsibilities for maintaining the general ledgers are not segregated from those for maintaining subsidiary ledgers.
4. Access to general ledger and related records are not restricted to those who are assigned general ledger responsibilities.

5. There is not adequately protected facilities provided for the custody of the general ledger and related records.
6. There were no procedures for approval of non standard journal entries.

Electronic Data Processing (EDP)

1. The EDP department is not independent from the accounting and operating departments.
2. The EDP controls do not include employee reference checks, rotation of duties, and terminated employee security measures.
3. There were inadequate controls over system security and related passwords to protect sensitive data.
4. There were inadequate input and output controls. Such as bank totals, self checking digits, and supervisory review of edits before updates to system data.
5. Controls were inadequate for making changes to system software and for making modifications to application software. Also, such changes were not documented in operating manuals so that user manuals became inaccurate and were outdated.
6. Controls and procedures were inadequate for computer system and data file back-up provisions. Also, back-up retention and storage was not adequately documented.
7. A job or console log was not utilized to ensure that scheduled programs were processed and proper procedures followed, and that supervisory personnel know that only required programs have been processed.

Procedural Controls

1. The principal accounting officer over accounting records was not adequately supervised.
2. There were no general ledger controls over all assets and transactions. For example, general fixed assets and general long term debt.
3. There were no controls to ensure that only authorized individuals initiate transactions, as was the case with regard to automated wire transfers and certain purchases.
4. There were no procedures in place to ensure the timely, orderly, and effective accumulation of financial data.

5. There were no procedures to ensure that financial reports were prepared on a consistent, timely and regular basis. Also, there were no procedures to ensure that financial reports were supported by underlying records and included proper disclosures.
6. There were inadequate controls to provide for fulfilling all reporting requirements as related to other governments, bond holders, bond trustees and the public.

RECOMMENDATION:

It was recommended that the Council adopt policies and procedures that addressed the above accounting system deficiencies.

CORRECTIVE ACTION TAKEN:

General

- The Council has a Director of Finance who is the only authorized person who can alter or establish accounting principles, policies, or procedures.
- The general ledger is maintained on a computer system and only the Director of Finance and her assistant have passwords to access the system. Also, within the computer system only the Director has access to certain sensitive data and records.
- The bound copies of the general ledger and other accounting records are maintained in the Finance Department. At the end of 1996, there were only three people working in the Finance Department including the Director. Although some efforts have been made to limit access to the accounting records, we continue to recommend that additional security and safeguards be put into place to adequately protect the general ledger and related records.
- The Director of Finance is the only person authorized to make and approve journal entries.

Electronic Data Processing (EDP)

- Due to the limited number of staff, electronic data processing is performed by the Finance Department.
- Reference checks are performed when employees are hired. Rotation of duties occurs only to a limited degree due to the small size of the office. When an employee is terminated, passwords are changed.
- During 1996, the new Director of Finance changed accounting software packages and acquired vendor supported software. The Council employees do not have access to the source code.
- The network that the accounting software package is on only has two computers connected to it. The network has an automatic tape back-up system which is backed up every night at 10:00 pm and all

the changes made during the day are saved. Each Monday, a new tape is put in the back-up, and the Finance Director takes the back-up tape from the previous week to the offsite storage location so that it is stored off-site during the week.

Procedural Controls

- The Director of Finance is a certified public accountant who has served as the Treasurer for the former Livingston Parish Police Jury. Also, the Director reports directly to the Council President.
- The Director of Finance is the only person authorized to initiate wire transfers, but the director stated that the Council no longer uses wire transfers.

ADDITIONAL RECOMMENDATION:

We commend the Council on its efforts to strengthen controls of the Accounting System in 1988. We recommend the continued effort in these areas:

- Completion of an Accounting Policy and Procedures Manual.
- General ledger controls over all assets and transactions.
- Ensure timely, orderly, and effective accumulation of financial data and that financial reports be prepared on a timely and regular basis.

Control Procedures

FINDINGS:

In the prior year, the following deficiencies were noted in the control procedures of the Council:

Cash

1. Segregation of Duties
 - A. The following functions were performed by the same personnel at the Council and are considered incompatible in an effective internal control structure.
 1. Responsibilities for cash receipts and cash disbursements.
 2. Responsibility for disbursement approval function and responsibility for the voucher preparation and purchasing function.
 3. Responsibility for entries into the cash receipts and disbursement journals, and responsibility for entries into the general ledger.

4. Responsibility for preparing bank reconciliations and responsibility for cash receipt and disbursement functions.

2. Procedural Controls

- A. Controls were inadequate to ensure that receipts were deposited daily on a consistent basis.
- B. Controls were inadequate to ensure the timely recording of transactions.
- C. There was no systematic comparison of reported daily receipts to deposits per the bank statement.
- D. Signed checks were returned, for distribution, to the same person responsible for preparing and recording.
- E. There were inadequate controls on the unused supply of checks and voided checks.
- F. Controls are inadequate to ensure proper and timely recording of collection, disbursement, and interbank and interfund transfers.
- G. Controls were inadequate regarding the bank account reconciliation process with regard to the following:
 1. Comparison of checks to disbursement records.
 2. Examination of signature and endorsements.
 3. Comparison of book balances used in reconciliations with general ledger accounts.
 4. Comparison of deposit amounts and dates with cash receipt entries.
- H. There was no review of checks which were outstanding for a long period of time.

Investments

1. Segregation of Duties

- A. The following functions were performed by the same personnel at the Council and are considered incompatible in an effective internal control structure:
 1. Responsibilities for initiating, evaluating and approving transactions are not separate from those for detail accounting, general ledger and other related functions.
 2. Responsibilities for monitoring investment market value and performance are not segregated from those responsible for investment acquisitions.

3. Responsibilities for maintaining detail accounting records segregated from those for general ledger entries.
 4. Custodial responsibility for securities is assigned to an official who is also responsible for accounting.
2. Procedural Controls
- A. The investment program is not integrated with a cash management program.
 - B. The performance of the investment portfolio is not periodically reviewed by persons independent of portfolio management.
 - C. Policies and procedures are not formally established governing the level and nature of approvals required to purchase or sell investments.
 - D. There is no formal policy governing the solicitation of competitive bids for certificates of deposit.
 - E. Detailed accounting records were not maintained for investments.
 - F. Procedures were not in effect which would ensure that transactions arising from investments are properly processed.
 - G. Controls are inadequate to ensure that investment transactions are recorded timely.

Revenue and Receivables

1. Segregation of Duties
 - A. The following functions were performed by the same personnel at the Council and are considered incompatible in an effective internal control structure.
 1. Responsibilities for entries in the cash receipts are not separate from those for general ledger entries.
2. Procedural Controls
 - A. Controls are inadequate to provide assurance that the customer data base and usage records are maintained to ensure that amounts due are billed.
 - B. Controls are inadequate to ensure that customers and assessments due are billed in a timely manner.
 - C. Controls are inadequate to ensure that culvert installations are billed consistently and in a timely manner.

- D. There is no person designated, who is independent from record keeping, to investigate billing disputes.
- E. Procedures are inadequate to provide for the timely filing of liens for nonpayment of fees when permitted by law.
- F. Procedures are inadequate to provide for the execution of all legal remedies to collect charged-off or uncollectible accounts.
- G. Procedures are inadequate to assure that statements of account are mailed to customers or property owners on a timely basis.
- H. There is no standard policy of supervisory review of the listing of delinquent receivables.

Capital Assets

1. Segregation of Duties

- A. The following functions were performed by the same personnel at the Council and are considered unacceptable in an effective internal control structure.
 - 1. Responsibilities for initiating and evaluating capital expenditures, leases, and maintenance or repair are not segregated from the responsibility for accounting, maintenance of property records, and general ledger functions.

2. Procedural Controls

- A. Individuals who are authorized to initiate capital asset transactions are not clearly identified and there is not a clear definition of the limits of their authority.
- B. Procedures are inadequate regarding authorizing, approving and documenting acquisitions and disposal of capital assets.
- C. Procedures are inadequate for approving decisions regarding financing alternatives and the related accounting principles, practices and methods.
- D. There is no policy regarding consultation with independent parties to inspect or monitor technically complex projects.
- E. Procedures do not exist which would facilitate maintenance of fixed asset property records, and require a periodic physical inventory.
- F. Accounting policies and procedures are inadequate to account for the recording of leases of assets, and for recognizing the additional funding sources and the associated liability.

Procurement and Payables

1. Segregation of Duties

A. The following functions were performed by the same personnel at the Council and are considered incompatible in an effective internal control structure.

1. Responsibilities for requisitioning, purchasing and receiving are not segregated from the invoice processing, accounts payable, and general ledger functions.
2. Responsibilities for the disbursement preparation and disbursement approval functions are not separate from those for recording cash disbursements and general ledger entries.
3. Responsibilities for entries into the cash disbursement records are not segregated from those for general ledger entries.

2. Procedural Controls

- A. Purchases of goods and services are not always supported by properly authorized requisitions bearing the approval of officials designated to authorize requisitions.
- B. The appropriation to be charged is not always indicated on the purchase requisition by the person requesting the purchase.
- C. There was not a documented verification of available funds by the accounting or budget office before a commitment to purchase is made.
- D. Policies regarding conflicts of interest and purchasing practices are not documented and distributed to persons associated with the procurement process.
- E. Receiving reports were not required before payment was made for goods or services.
- F. Distribution of charges are not always reviewed by supervisory level accounting personnel.
- G. Check signers are not furnished with invoices and other supporting data to facilitate review prior to signing the checks.
- H. Procedures are not adequate to ensure that department heads are notified of payments made against department budgets.
- I. Procedures are inadequate regarding the checking of invoices for mathematical accuracy prior to payment.

- J. Procedures were inadequate to ensure that bond interest and principal, and other debt payments were consistently made in a timely manner.

Employee Compensation

1. Segregation of Duties
 - A. The following functions were performed by the same personnel at the Council and are considered incompatible in an effective internal control structure.
 1. Distribution of payroll is performed or supervised by persons who are also responsible for approving time reports, and making decisions on hiring, firing or promotions.
 2. The responsibility for reconciling the payroll bank account is assigned to persons who are also involved in other payroll processing activities.
2. Procedural Controls
 - A. There are inadequate procedures to document the authorization or approval of changes in employment salary, wage rates, deductions, hiring and terminations.
 - B. There is no consistent policy or procedure with regard to requiring supervisory review and approval of time cards or time reports prior to payroll check preparation.
 - C. There are inadequate policies with regard to changes in the payroll SMP system parameters.
 - D. There is no procedure which requires a supervisory review of the payroll registers prior to disbursing the payroll checks.
 - E. The computerized payroll program is configured in such a manner as to allow personnel to change year to date cumulative totals by employee without processing a transaction through the payroll system. For example, whenever a manual payroll check must be typed, the year to date and quarter to date totals for the affected employee can, and were, changed without entering the manual check through a normal transaction process. The effect of this process is that the employee W-2 and other reports are not supported by the detail records of the Parish.

RECOMMENDATION:

In the prior year, it was recommended that control procedures be adopted that addressed the above control procedure deficiencies.

CORRECTIVE ACTION TAKEN:

Cash

- Based on performance of audit work during the current year, it appears that cash receipts were being deposited on a daily basis.
- Based on performance of audit work during the current year, it appears that transactions were being recorded in a timely fashion.
- The daily cash receipts are entered into the general ledger and the bank statements are reconciled to the general ledger on a monthly basis.
- The unused supply of checks are locked in a filing cabinet and the Director and an Assistant are the only ones with access.
- The Director of Finance reviews the bank reconciliations to determine if checks have been outstanding for a long period of time.

Investments

- As per the Home Rule Charter, the Director of Finance is responsible for investing idle funds, as permitted by law. The Director of Finance is the only person authorized to handle investing activities. The majority of investments are time certificates of deposits. The Director records interest earnings on these investments when information is available.

Expenses and Receivables

- At the beginning of 1997, the Residential Waste department was discontinued. The Council let an old parish ordinance requiring mandatory garbage pick-up lapse. The Council now allows waste collection companies to acquire a permit to collect and bill for garbage collection.
- During 1996, the Council stopped billing customers for culvert installations. Customers had to pay for the culvert installation in advance. Beginning in 1997, the Council discontinued selling culverts.
- During 1996, the Director of Finance was responsible for billing disputes.
- During 1996, a new computerized system was installed which allowed the Council to generate invoices for customers on a timely basis.

Capital Assets

- According to the Home Rule Charter, the Director of Finance is responsible for the procurement of all personal property, materials, supplies and services required by the Council under a central purchasing system for all departments, offices and agencies in accordance with applicable state law, council policy and administrative requirements.

- Acquisitions of capital assets occur through the budget process. Disposals occur by ordinance.

Procurement and Receipts

- The personnel policies manual adopted October 26, 1994, contains policies on conflicts of interest.
- When the new Director of Finance took over, she required that receiving reports be signed by the receiving department evidencing receipt of the correct goods before payment is made.
- During 1996, debt payments were made in a timely manner.

Employee Compensation

- During 1996, the new Director of Finance changed accounting software packages and acquired vendor supported software. The Council does not have access to the source code.
- During the current year audit, we noted supervisory review of time cards and payroll registers prior to the disbursement of payroll checks.

ADDITIONAL RECOMMENDATIONS:

We commend the Council on its efforts to strengthen Control Procedures in 1996. We recommend continued efforts in these areas:

- Continue the efforts made to segregate incompatible control functions where possible.
- Form an investment committee charged with the responsibility of reviewing the performance of the investment portfolio, revisiting and approving decisions regarding financing alternatives and the related accounting principles, practices and methods, and making written recommendations to the Director of Finance.
- Establish a policy and procedure for soliciting competitive bids for certificates of deposit.
- Establish a policy and procedure for the timely filing of liens for repayment of fees and/or assessments when permitted by law.
- Develop and implement fixed asset policies and procedures that would facilitate maintenance of the records and require periodic physical inventory.
- On a monthly basis, department heads should receive financial information for their department which compares budget to actual amounts already spent.
- Adopt policies and procedures with regards to authorization and/or approval of changes in employment salary, wage rates, deductions, hiring and terminations.

Current Year Findings:

Cash Receipts and Disbursements

FINDING:

During audit work, it was noted that the same person who opens incoming mail also prepares the deposit slips.

RECOMMENDATION:

We recommend that someone independent of the deposit preparation open all incoming mail. For cash receipts received, this employee would prepare a listing of cash received. After the listing of cash received is prepared, the cash received should be turned over to the deposit preparer. A copy of the listing of cash received should then be sent to Finance. Finance could then compare the deposit amount to the listing of cash received.

FINDING:

During audit work on cash disbursements, it was noted that when an accounts payable batch is input into the computer, no accounts payable register is run and compared to the invoices.

RECOMMENDATION:

We recommend that after an accounts payable batch is input in the computer that an accounts payable register be run to be compared to the total of the actual invoice batch and at the end of each month reconciled to the general ledger.

FINDING:

During audit work on cash disbursements, it was noted that a purchase order is required to be prepared on certain purchases. We noted that although the purchase order has a place for someone to sign the purchase order for approval and a place for the requesting department to sign, no one is signing off on the approval nor on the requesting department space.

RECOMMENDATION:

We recommend that all purchase orders be filled out completely and include the signature of the department head making the request and the appropriate person authorized to approve such purchase orders.

FINDING:

During audit work on cash disbursements, it was noted that invoices are not being signed or denoted as being approved by the Finance department. Also the only defacing stamp used on the invoices appears to be "posted".

RECOMMENDATION:

We recommend that all invoices show indication that they have been approved by the Finance Department. Also, invoices should indicate having been paid, the date of payment, check number, and the account classification of disbursement. (This process can be accomplished by use of a rubber stamp.)

FINDING:

During audit work on cash disbursements, it was noted that the Finance Director inputs the accounts payable information into the computer, prepares the checks, and is an authorized check signer.

RECOMMENDATION:

We recommend that someone other than the person inputting the accounts payable information and preparing the checks be an authorized check signer.

FINDING:

During audit work on cash collections, it was noted that when the permit office prepares its daily cash reconciliation that the secretary preparing the form is signing the form, but it is not being signed and dated as being reviewed by the supervisor.

RECOMMENDATION:

We recommend that the permit office supervisor sign and date the daily cash reconciliation signifying that it has been reviewed and approved.

Payroll

FINDING:

During audit work on payroll, it was noted that during the current year a second payroll checking account was opened due to the fact that the existing account had not been reconciled in 1994. In July of 1996, the Finance department started processing payroll and it was at this time that the second checking account was opened. Prior to July of 1996, the Administrative department was preparing payroll. The first checking account had not been reconciled during 1994 and Finance was not sure which outstanding checks were actually outstanding or had been voided or canceled. After the second checking account was opened, the first checking account remained open until the beginning of 1997 when it was closed. Finance felt that if there was no activity in the account for six months that all the checks that were going to clear the account had cleared and any checks that possibly were outstanding were stale dated.

RECOMMENDATION:

Since Finance has started processing payroll and handling the payroll checking account, it appears that the payroll checking account has been reconciled on a timely basis. While it appears that Finance is reconciling the payroll checking account, we want to stress the importance of reconciling all checking accounts in a timely manner.

FINDING:

During test work on payroll, it was noted that employees and their immediate supervisor are not required to sign the employees' time card and/or time sheet at the end of the payroll period.

RECOMMENDATION:

We recommend that each employee and his/her immediate supervisor sign the employee's time card and/or time sheet at the end of each payroll period. By the employee signing the time card/sheet, he/she is confirming that the hours worked are correct and were worked by the employee. By having the employee's immediate supervisor sign the time card/sheet, the supervisor is agreeing that the supervisor reviewed the time card/sheet and agrees with the time worked.

FINDING:

During audit work on payroll, it was noted that the Finance director inputs the payroll information into the computer, prepares the checks, and is an authorized check signer.

RECOMMENDATION:

We recommend that someone other than the person inputting the payroll information and preparing the checks be an authorized check signer.

FINDING:

During audit work on payroll, it was noted that there was some voided checks that were not defaced and a range of approximately 100 voided checks could not be located. Through discussions with Finance, it appears that the range of voided checks were thrown away.

RECOMMENDATION:

We recommend that all voided checks be properly defaced by stamping voided and by defacing the signature place. Also, all voided checks should be maintained.

General

FINDING:

The Council acts as a pass-through agency for a federal transportation grant for the Livingston Council on Aging. The Livingston Council on Aging submits monthly request for reimbursement to the state of Louisiana. The council then receives the monthly reimbursement checks to be passed through to the Livingston Council on Aging. During 1988, it was noted that the Council did not remit several months of reimbursements received to the Livingston Council on Aging in a timely manner.

RECOMMENDATION:

At the beginning of 1997, the Council has implemented some additional procedures to ensure that funds received for the Livingston Council on Aging are remitted in a timely manner. We recognize that the Council has implemented additional procedures; however, we want to stress the importance of remitting reimbursements in a timely manner.

FINDING:

During current year audit work, it was noted that the Director of Finance signs off on a financial report form for the Livingston Council on Aging attesting to the accuracy of the amounts reported on the form. The Council does not require the Livingston Council on Aging to admit any support or backup for the financial report. The Livingston Council on Aging submits the request for reimbursements directly to the state, but the reimbursement checks come to the Council first and then the Council remits the reimbursements to the Livingston Council on Aging.

RECOMMENDATION:

The Council is the grantee on the contract with the state of Louisiana, and Livingston Council on Aging is a subrecipient of the grant. The Council is fiscally responsible for the grant. The Council should require the Livingston Council on Aging to submit backup or supporting documentation for the financial report form that the Director of Finance is signing. Also, the Council should request the backup for the request for reimbursements submitted to the state by the Livingston Council on Aging.

FINDING:

During current year audit work, it was noted that the Council does not carry a general liability insurance policy.

RECOMMENDATION:

We recommend that the Council consider purchasing a general liability insurance policy because of the growing trend of lawsuits and the consequent financial burden a large lawsuit would have on the Council.

FINDING:

According to the Livingston Parish Home Rule Charter, a monthly Statement of Revenues and Expenditures should be completed and made available for public inspection no later than thirty days after the end of each month. During 1996, a monthly statement of revenues and expenditures was not completed and made available for public inspection after the end of each month. Information was prepared on an as needed basis.

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

RECOMMENDATION:

During our audit work, it was noted that the current Director of Finance was hired in March of 1986 and inherited numerous problems relating to prior years' accounting records and other deficiencies noted in the prior year's audit. The Finance Department has made great strides in improving the accounting records and procedures. However, we recommend that the Council try to adhere to its Home Rule Charter's provisions by preparing a monthly Statement of Revenues and Expenditures. It is also a good management tool for budgeting.

A material weakness is a reportable condition in which the design or operation of one or more of the specific 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 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 none of the reportable conditions described above is a material weakness.

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

Respectfully submitted,

Thomas A. Bourgeois & Co., L.L.P.

HANNIS T. BOURGEOIS & CO., L.L.P.

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MEMBER OF HANCOCK (NYSE)
MEMBER OF HANCOCK FINANCIAL
MEMBER OF HANCOCK INVESTMENT
MEMBER OF HANCOCK LIFE
MEMBER OF HANCOCK REAL ESTATE
MEMBER OF HANCOCK TRADING

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MEMBER OF HANCOCK REAL ESTATE
MEMBER OF HANCOCK TRADING

May 7, 1987

Livingston Parish President-Council
Livingston, Louisiana

We have audited the primary government financial statements of the Livingston Parish President-Council, Livingston, Louisiana for the year ended December 31, 1986, and have issued our report thereon dated May 7, 1987. In our report, our opinion was qualified because of the omission of the General Fixed Assets Account Group.

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 the office of Management and Budget Circular A-338, "Audits of State and Local Governments." These standards and OMB Circular A-338 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 the Livingston Parish President-Council, Livingston, Louisiana, is the responsibility of the Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Council'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 non-compliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Livingston Parish President-Council's December 31, 1986 financial statements.

Prior Year Findings

Public Bid Law

FINDING:

The Livingston Parish Police Jury failed to comply with the public bid laws on several occasions.

CORRECTIVE ACTION TAKEN:

During 1996, based on our testing of the public bid laws, the Livingston Parish President-Council complied in all material respects.

Local Affecting Budgeting

FINDING:

The Livingston Parish Police Jury failed to comply with certain provisions of the Louisiana Local Government Budget Act.

CORRECTIVE ACTION TAKEN:

During 1996, based on our testing of the Louisiana Local Government Budget Act, the Livingston Parish President-Council complied in all material respects.

Accounting, Auditing and Financial Reporting

FINDING:

In the prior year, the Livingston Parish Police Jury failed to maintain adequate accounting records in accordance with LGA-RR 24:514. The 1995 accounting records were discovered to be incorrect and/or incomplete by the newly hired Finance Director in early 1996. According to the Finance Director all accounting transactions needed to be reentered into a new accounting system before accurate accounting records and financial statements could be obtained. This process was completed in late May, 1996. Additionally, the Finance Director discovered that many of the bank reconciliations were not completed for the 1995 year.

CORRECTIVE ACTION TAKEN:

Based on audit work performed for the 1996 audit, it appears the accounting records were adequately maintained for 1996.

Asset Management Laws

FINDING:

As noted in the prior years and in the current year, the Council has not updated its general fixed asset records since 1992.

CORRECTIVE ACTION TAKEN:

Through discussions with the management, we noted that in 1997 the Finance Department has begun the process of reconciling general fixed asset records.

ADDITIONAL RECOMMENDATION:

Once general fixed assets have been reconciled, we recommend that a detailed fixed asset policies, procedures, and controls manual be written and distributed to all personnel involved with purchasing, construction, donation, sale or other means of asset additions and/or reductions. We also recommend an in-house training session for all personnel involved in the reconciliation of the general fixed asset records. These training sessions should be held at least quarterly for a period of time to ascertain that personnel understand the policies and procedures and that controls are working as detailed.

Debt Restriction Issue

FINDING:

In the prior year, the Livingston Parish Police Jury acquired a backhoe loader and a gradall through a lease purchase arrangement. According to LSA-RR 471202-4, approval of the State Bond Commission is required in such circumstances. There was no indication that such approval was sought or granted.

CORRECTIVE ACTION TAKEN:

In fiscal year 1996, the Council did not incur any new debt. Also, according to the Home Rule Charter which was effective January 1, 1998, debt can only be incurred through the passage of an ordinance. Finally, as of the date of this report, management is in the process of seeking formal approval from the State Bond Commission for these lease purchase arrangements.

Other

FINDING:

In the prior year, the Livingston Parish Police Jury did not adhere to the IRS information return filing requirements.

CORRECTIVE ACTION TAKEN:

In the current year, it appears that the Council adhered to IRS information return filing requirements.

We considered these instances of noncompliance in forming our opinion on whether the primary government financial statements for the Livingston Parish President-Council for the year 1996 are presented fairly, in all material respects, and this report does not affect our report dated May 7, 1997, on these primary government financial statements.

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

Respectfully submitted,

Shirley L. Bergeron & Co., L.L.P.

HANNIS T. BOURGEOIS & CO., L.L.P.

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May 7, 1997

TO: Livingston Parish President-Council

Livingston Parish President-Council
Livingston, Louisiana

We have audited the primary government financial statements of the Livingston Parish President-Council, Livingston, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 7, 1997, in which our opinion was qualified because of the omission of the General Fixed Assets Account Group. We have also audited the compliance of the Livingston Parish President-Council, Livingston, Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 7, 1997.

We conducted our audit 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 the Livingston Parish President-Council, Livingston, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the Council in order to determine our auditing procedures for the purpose of expressing our opinions on the primary government financial statements of the Council and on the compliance of the Council with requirements applicable to major federal 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 May 7, 1997.

The management of the Livingston Parish President-Council, Livingston, 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, that transactions are executed 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, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. 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:

ACCOUNTING CONTROLS

- Revenues, Receivables and Cash Receipts
- Expenditures for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Property and Equipment
- Electronic Data Processing
- Budgeting

GENERAL REQUIREMENTS

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-Free Workplace
- Administration Requirements

SPECIFIC REQUIREMENTS

- Types of Services
- Reporting
- Matching, Level of Effort or Benchmarking

For all of the internal control 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.

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

During the year ended December 31, 1994, the Livingston Parish President-Council, Livingston, Louisiana expended 98% of its total Federal financial assistance under major Federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have 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 the Council'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.

We noted certain matters 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 Council's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

As the Council uses the same internal control structure for its Federal Financial Assistance Programs as it does for its regular operations, the findings and recommendations found in the Independent Auditor's Report on Internal Control in accordance with Government Auditing Standards would therefore also apply to this report.

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 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.

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 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 none of the reportable conditions described above is a material weakness.

This report is intended solely for the information of management and the office of Legislative Auditor, State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Respectfully submitted,

Harold L. Bourgeois & Co., L.L.P.

HANNIS T. BOURGEOIS & CO., L.L.P.

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JOSEPH H. BOURGEOIS, CPA
BRYAN H. BOURGEOIS, CPA
BRYAN H. BOURGEOIS, CPA
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NATIONAL ASSOCIATION OF CPAs
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STATE SOCIETY OF CPAs

May 7, 1987

Subsequent Issuance Description:

Livingston Parish President-Council
Livingston, Louisiana

We have audited the primary government financial statements of the Livingston Parish President-Council, Livingston, Louisiana, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 7, 1987, in which our opinion was qualified because of the omission of the General Fixed Assets Account Group.

We have applied procedures to test the Livingston Parish President-Council, Livingston, 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, 1986:

Political Activity
Davis-Bacon Act
Civil Rights
Federal Financial Reports
Cash Management
Drug Free Workplace Act
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 the Council'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 those 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 the Council had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended solely for the information of management and the Office of Legislative Auditor, State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

Marvin L. Bourgeois & Co., L.L.P.

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

In our opinion, the Livingston Parish President-Council, Livingston, Louisiana, complied, in all material respects, with the requirements governing reporting and security over food coupons that are applicable to its major federal financial assistance program for the year ended December 31, 1956.

This report is intended solely for the information of management and the Office of Legislative Auditor, State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

Marvin L. Gougeon & Co., L.L.P.

HANNIS T. BOURGEOIS & CO., L.L.P.

MEMBER OF BOURGEOIS, 1974
OFFICE IN MONROE, LA, 1974
MEMBER OF BOURGEOIS, 1974
MEMBER OF BOURGEOIS, 1974
MEMBER OF BOURGEOIS, 1974
MEMBER OF BOURGEOIS, 1974
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STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANTS

May 7, 1987

7-Professional Accounting Report

Livingston Parish President-Council
Livingston, Louisiana

We have audited the primary government financial statements of the Livingston Parish President-Council, Livingston, Louisiana, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 7, 1987, in which our opinion was qualified because of the omission of the General Fixed Assets Account Group.

We have also audited the Livingston Parish President-Council, Livingston, Louisiana's compliance with the requirements governing reporting and security over food coupons that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1986. The management of the Livingston Parish President-Council is responsible for the Council's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those 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-338, "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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed an immaterial instance of noncompliance with the requirements referred to above, which are described in the accompanying Schedule of Findings and Questioned Cost. We considered this instance of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

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

Livingston Parish President-Council

SCHEDULE OF FINDINGS AND QUESTIONED COST

For the Year Ended December 31, 1996

PROGRAM
Food Stamp Program
C.F.D.A. No. 10,551

FINDING/NONCOMPLIANCE

During the course of our audit work on food stamps, it was noted that the Council could not provide adequate documentation on the insurance policy on the food stamps maintained in a vault on the premises of the food stamp office. Also, the Council could not provide adequate documentation regarding the employee theft bonds on the employees who work in the food stamp office. As of December 31, 1996, the food stamp inventory in the vault was \$1,485,384 and at the time of our field work on April 30, 1997, the food stamp inventory in the vault was \$1,407,004.

We recommend that as long as a food stamp inventory is maintained in the vault at the food stamp office that the Council have documentation of an insurance policy that is in-force that covers theft, disappearance, and destruction. Also, documentation of employee theft bonds should be maintained by the Council.

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE
OF FEDERAL FINANCIAL ASSISTANCE

HANNIS T. BOURGEOIS & CO., L.L.P.

HANNIS T. BOURGEOIS, CPA
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MEMBER OF THE NATIONAL ASSOCIATION OF GOVERNMENT ACCOUNTANTS

May 7, 1987

Livingston Parish President-Council
Livingston, Louisiana

We have audited the primary government financial statements of the Livingston Parish President-Council, Livingston, Louisiana, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 7, 1987, in which our opinion was qualified because of the omission of the General Fixed Assets Account Group.

In connection with our audit of the primary government financial statements of the Livingston Parish President-Council, Livingston, Louisiana, and with our consideration of the Council'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, 1986.

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; matching; level of effort; and reporting requirements that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those 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 the Council had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Respectfully submitted,

Hannis T. Bourgeois & Co., L.L.P.

Livingston Parish President-Council

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 1994

<u>FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>GRANT ID NUMBER</u>	<u>RECEIPTS</u>	<u>ISSUES/ EXPENDITURES</u>
<u>U.S. Department of Agriculture</u>				
Passed through State of Louisiana				
Department of Social Services:				
*Food Stamp Program	10.551		\$5,929,904	\$5,929,919
State Administrative Matching Grants for Food Stamp Program	10.843		38,253	38,253
Total U.S. Department of Agriculture			5,968,157	5,968,172
<u>U.S. Department of Education</u>				
Library Literacy Program	84.147	93-5	28,598	28,598
Passed through State of Louisiana				
Department of Culture, Recreation, and Tourism - State Library	84.144A	93-5	17,900	17,900
Total U.S. Department of Education			46,508	46,508
<u>U.S. Department of Housing and Urban Development</u>				
Passed through State of Louisiana				
Office of Community Development	14.228	103-4022	142,542	142,542
Total U.S. Department of Housing and Urban Development			142,542	142,542

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HANNIS T. BOURGEOIS & CO., L.L.P.

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MEMBER OF DELoitTE TOUGHER
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May 7, 1997

Livingston Parish President-Council
Livingston, Louisiana

We have audited the primary government financial statements of the Livingston Parish President-Council, Livingston, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 7, 1997, in which our opinion was qualified because of the omission of the General Fixed Assets Account Group. These primary government financial statements are the responsibility of the Council'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-138, "Audits of State and Local Governments". These standards and OMB Circular A-138 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 made for the purpose of forming an opinion on the primary government financial statements of the Livingston Parish President-Council, Livingston, 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 general purpose 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.

Respectfully submitted,

Hannis T. Bourgeois & Co., L.L.P.

Livingston Parish President-Council

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (Continued)

For the Year Ended December 31, 1998

<u>FEDERAL GRANTOR/ PASSTHROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>GRANT ID NUMBER</u>	<u>RECEIPTS</u>	<u>ISSUES/ EXPENDITURES</u>
<u>U.S. Department of Transportation</u>				
Passed through State of Louisiana Department of Transportation and Development: Passed through to: Livingston Council on Aging	28.509	LA-18-8013 & 14	<u>76,228</u>	<u>76,228</u>
Total U.S. Department of Transportation			<u>76,228</u>	<u>76,228</u>
Totals			<u>\$6,356,288</u>	<u>\$6,135,063</u>

*Major Program

Reconciliation to Exhibit B:

Total Receipts	\$ 6,356,288
Less: Deferred Revenues	136,247
Food Coupons	<u>(5,863,883)</u>
Total Federal Revenues	360,147
Add: State Revenues	<u>2,821,752</u>
Total Intergovernmental Revenues	
Exhibit B	<u>\$ 2,522,902</u>