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PARISH INDIANOCK DISTRICT NO. 2  
TAMMANY PARISH POLICE JURY  
CALIBREA, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 1956

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

Release Date SEP 04 1996

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To the Board of Commissioners  
St. Tammany Parish Drainage District No. 2  
St. Tammany Parish Police Jury  
Slidell, Louisiana

I have compiled the accompanying financial statements of St. Tammany Parish Drainage District No. 2, a component unit of the St. Tammany Parish Police Jury, as of December 31, 1990, and for the year then ended, and the accompanying supplementary information contained in Schedule 1, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedule information that is the representation of management. I have not audited or reviewed the accompanying financial statements and supplementary schedule and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the government unit's financial position and results of operation. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
William H. Schreyer

August 2, 1990

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01. GENERAL PURPOSE (BANKING) DISTRICT NO. 2  
 ST. LAWRENCE PARISH POLICE JURY  
 BUREAU, MONROE  
 CONDENSED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1991

	Governmental Fund Types	Account Groups	Total
	Special Revenue	General Fund Assets	(Noncapital Budget)
	-----	-----	-----
<b>ASSETS</b>			
Cash	\$72,355		\$72,355
90 Reflected Taxes Receivable	122,448		122,448
Property and Equipment			
Land, Equipment & Building		122,448	122,448
	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>\$194,803</b>	<b>\$122,448</b>	<b>\$317,251</b>
	-----	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$2,517	0	\$2,517
Debt Pay. Payable	1,288	0	\$1,288
	-----	-----	-----
<b>TOTAL LIABILITIES</b>	<b>3,805</b>	<b>0</b>	<b>3,805</b>
	-----	-----	-----
<b>FUND EQUITY</b>			
Investment in General Fund Assets		122,448	122,448
Fund Balance (Deficit)			
Unassigned	275,270		275,270
	-----	-----	-----
<b>TOTAL EQUITY</b>	<b>275,270</b>	<b>122,448</b>	<b>\$397,718</b>
	-----	-----	-----
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$382,605</b>	<b>\$122,648</b>	<b>\$505,253</b>
	-----	-----	-----

See Accounting & Comptroller Reports.

60. FINANCIAL STATEMENTS DISTRICT NO. 2  
 61. Summary Statement for the  
 1955-56, continues  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - All governments, fund types  
 FOR THE YEAR ENDING DECEMBER 31, 1955

	Governmental Fund Types ..... Special Revenue .....
<b>REVENUES:</b>	
All Revenues Taxes	\$124,000
Interest earnings	4,254
	-----
<b>TOTAL REVENUES</b>	<b>128,254</b>
 <b>EXPENSES:</b>	
Current-	
Compensation for paid board members	0
Legal and accounting	8,295
Insurance	7,400
Office supplies	83
Professional services	27,862
Maintenance and repairs	42,204
Supplies	42
Utilities	27,900
Advertising	800
Contract labor	2,710
Miscellaneous collection fees	1,000
	-----
<b>TOTAL EXPENDITURES</b>	<b>111,596</b>
	-----
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>16,658</b>
 <b>FUND BALANCE DEFICIT, January 1</b>	 <b>220,847</b>
	-----
<b>FUND BALANCE DEFICIT, December 31</b>	<b>197,189</b>
	-----

THE ACCOUNTANTS' Compilation Report.

**ST. LOUIS PUBLIC SCHOOL DISTRICT NO. 2**  
**ST. LOUIS PUBLIC SCHOOLS**  
**FINANCIAL STATEMENTS**  
 Statement of Revenues, Expenditures, and Changes  
 in Fund Balance - Budget and Actual - Special Revenue Fund  
 For the Year Ended December 31, 1995

	Governmental Fund Types		Variances Favorable (Unfavorable)
	Budget	Actual	
<b>REVENUES:</b>			
all Federal loans	\$10,000	\$12,000	\$2,000
interest earnings	2,000	2,000	-
refill advances	152,000	156,000	\$4,000
<b>EXPENDITURES:</b>			
Current:			
Compensation paid board members	0	0	0
legal and accounting	0	8,000	\$8,000
insurance	1,000	1,000	-
office supplies	500	500	-
Professional services	50,000	57,000	\$7,000
Maintenance and repair	50,000	51,000	\$1,000
Supplies	500	500	-
Utilities	20,000	20,000	-
advertising	500	500	-
contract labor	1,000	1,000	-
Miscellaneous fact for fees	1,000	1,000	-
Account fee	500	500	-
<b>TOTAL EXPENDITURES</b>	<b>122,500</b>	<b>126,000</b>	<b>\$3,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>150,500</b>	<b>146,000</b>	<b>\$4,500</b>
<b>FUND BALANCE (DEFICIENCY), January 1</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>FUND BALANCE (DEFICIENCY), December 31</b>	<b>\$450,500</b>	<b>\$446,000</b>	<b>\$4,500</b>

See Accountant's Detailed Report.

2025-1

ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2  
ST. TAMMANY PARISH POLICE JURY  
SLIDELL, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 1985

COMPENSATION PAID BOARD MEMBERS

The appointed commissioners did not receive any compensation or per diem from the district for their duties.

See Accountant's Compilation Report.

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLIED AGREED-UPON PROCEDURES**

To the Board of Commissioners  
St. Tammany Parish Drainage District No. 2  
St. Tammany Parish Police Jury  
Bridget, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of St. Tammany Parish Drainage District No. 2 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about St. Tammany Parish Drainage District No. 2's compliance with certain laws and regulations during the year ended December 31, 1995 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

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

One expenditure was made during the year for materials and supplies exceeding \$5,000. I examined documentation which indicated that the expenditure had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251.

**Code of Ethics for Public Officials and Public Employees**

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

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

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

Management provided us with the required list.



Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the board of commissioners. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full commission.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 48:1 through 48:13 (the open meetings law).

Mr. Tammy Parish, Parish Boarding District No. 2 is only required to post a notice of such meeting and the accompanying agenda at the building in which the meeting is to be held. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

#### Banks

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

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. The district had no employees for the year.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of St. Tammany Parish Drainage District No. 2 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

August 2, 1990

  
William H. Schaeffer

EXHIBIT A

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