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RECREATION DISTRICT NO. 37A OF TANGIPAHUA PARISH
IS COMPOSED OF THE TANGIPAHUA PARKING COUNCIL
Independence, Louisiana

REPORT ON COMPILATION OF GENERAL PURPOSE FINANCIAL STATEMENTS

and

REPORT ON APPLYING STANDARDS-RELATED PROCEDURES

including the

LOUISIANA ATTENTION DEFICIENCIES

AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

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

Release Date DEC 10 1997

REGISTRATION DISTRICT NO. 178 OF THE BOARD OF PARISHES
 A COMPONENT UNIT OF THE THEODORE PARISH COUNCIL
 Independence, Louisiana

AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

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Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

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Baton Rouge, Louisiana

August 18, 1977

ACCOUNTANTS' COMPILATION REPORT

Mr. Charles Maglio, Chairman
and the Members of the Board of Commissioners
Election District No. 15A of Tangipahoa Parish
Independence, Louisiana

We have compiled the accompanying general purpose financial statements of the Election District No. 15A of Tangipahoa Parish, Independence, Louisiana, a component unit of the Tangipahoa Parish Council, as of June 30, 1977, and for the year then ended, as listed in the table of contents, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the Election District No. 15A of Tangipahoa Parish. We have not audited or reviewed the accompanying component unit financial statements and, accordingly, we do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from generally accepted accounting principles that is depicted in the following paragraph.

As disclosed in Note 10 to the financial statements, generally accepted accounting principles require that a "Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (GASB Basis) and Deficit" be included as a basic financial statement. Due to the lack of an adopted budget, this statement has been omitted. The effects of this departure from generally accepted accounting principles on financial position and results of operations have not been determined.

The information included in the accompanying Schedule 1 is presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of the Election District No. 15A of Tangipahoa Parish without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Respectfully submitted,

Durnin & James
Durnin & James, Inc.

GENERAL PURPOSE FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

MEMORANDUM FOR THE BOARD OF TRUSTEES OF THE
 COMMUNITY TRUST OF THE MASSACHUSETTS SOCIETY (COMMUNITY TRUST)
 Independence, Massachusetts

STATEMENT OF ASSETS AND LIABILITIES AS OF 12/31/69

Page 11, 1969

ACCOUNT NAME	RECEIVABLES FROM OTHERS			CURRENT ASSETS			LIABILITIES			TOTAL
	RECEIVABLES FROM OTHERS	CASH	SAVINGS	CURRENT ASSETS	LIABILITIES	LIABILITIES	LIABILITIES	LIABILITIES		
RECEIVABLES FROM OTHERS	10,000.00	-	-	10,000.00	-	-	-	-	10,000.00	
CASH	-	3,489.20	-	3,489.20	-	-	-	-	3,489.20	
SAVINGS	-	-	10,000.00	10,000.00	-	-	-	-	10,000.00	
TOTAL	10,000.00	3,489.20	10,000.00	23,489.20	-	-	-	-	23,489.20	
LIABILITIES	-	-	-	-	-	-	-	-	-	
LIABILITIES	-	-	-	-	-	-	-	-	-	
TOTAL	-	-	-	-	-	-	-	-	-	
TOTAL ASSETS	10,000.00	3,489.20	10,000.00	23,489.20	-	-	-	-	23,489.20	
TOTAL LIABILITIES	-	-	-	-	-	-	-	-	-	
TOTAL NET ASSETS	10,000.00	3,489.20	10,000.00	23,489.20	-	-	-	-	23,489.20	

(All accompanying assets and liabilities are reported.)

RECREATION DISTRICT NO. ONE OF THORNTON PARISH
 (A COMPONENT UNIT OF THE THORNTON PARISH COMMISSION)
 Independence, Louisiana

2021-22

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

For the Year Ended June 30, 2022

	GENERAL	SEWER SERVICE	CAPITAL PROJECTS	PORTAL OPERATIONS ONLY
Revenues:				
Taxes	\$ -	\$ 40,431	\$ -	\$ 40,431
Fees	427	480	8,388	9,295
Miscellaneous	8,582	-	-	8,582
Total Revenues	9,009	40,911	8,388	49,308
Expenditures:				
Current:				
General Government	-	-	7,108	7,108
Parks and Recreation	188	-	-	188
Capital Outlay	142	-	88,862	89,004
Debt Service:				
Principal Retirement	-	24,890	-	24,890
Interest	-	8,898	-	8,898
Miscellaneous	-	2,828	-	2,828
Total Expenditures	330	36,616	95,970	134,916
Excess (Deficiency) of Revenues Over Expenditures	-321	4,295	(87,582)	(83,608)
Other Financing Sources (Uses):				
Operating Transfers In	28,480	-	-	28,480
Operating Transfers Out	-	(24,892)	-	(24,892)
Loan Proceeds	-	-	480,800	480,800
Total Other Financing Sources (Uses)	28,480	(24,892)	480,800	484,388
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	28,159	1,403	393,218	396,780
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ 28,159	\$ 1,403	\$ 393,218	\$ 396,780

See accompanying notes and accountants' report.

POLYMERIZATION DISTRICT NO. 12A OF THE UNITED STATES OF AMERICA
 IS COMPOSED UNIT OF THE UNITED STATES POLICE COUNCIL
 Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

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RECREATION DISTRICT NO. 396 OF TANGIPAHOA PARISH
A COMPONENT UNIT OF THE TANGIPAHOA PARISH COUNCIL
Independence, Louisiana

STATE OF LOUISIANA STATUTES

JUNE 30, 1997

14) Summary of Louisiana Recreational Facilities

The Recreation District No. 396 of Tangipahoa Parish, Independence, Louisiana (the "District") was created by an Ordinance of the Tangipahoa Parish Council on April 20, 1986, as a recreation district to combine of territorial lands and property, both real and personal, in the parish, in accordance with R.S. 33:682 et seq. and Article 4, Section 15 of the Louisiana Constitution of 1974 and other consuetudinal and statutory authority supplemental thereto, to be a body corporate in law and a subdivision of the State, known as "Recreation District No. 396 of Tangipahoa Parish (the "District")."

The District contains within its limits one municipality, Independence. The governing body of this municipality has given consent to inclusion of such municipality in the District. The District shall be and is a political subdivision of the State, within the meaning of the Constitution and statutes of the State relating to creating state and taxing bonds therefor.

The objectives and purposes of the District are to own and operate playgrounds and other facilities and generally to engage in activities which would promote recreation and any related activity designed to encourage recreation and promote the general health and well-being of youth and all of the goals and purposes as authorized by law.

In accordance with R.S. 33:684, the Tangipahoa Parish Council appointed a board of seven (7) commissioners who are qualified electors and residents of the area covered by the District created by this district, two (2) of the members of the board being qualified voters and residents of Independence. The seven (7) commissioners initially appointed shall be appointed for terms of two, three, four and five years respectively (2-1 year, 2-2 years, 2-3 years, 2-4 years, 1-1 year), and they shall serve until their successors shall have been appointed and qualified. All commissioners thereafter appointed on the expiration of each respective term shall be appointed by the parish council for terms of five years. Any vacancy which otherwise occurs shall be filled by appointment of the parish council for the unexpired term. In making such appointments due regard shall be had for the requirement that the board of commissioners shall include at least two qualified voters and residents of the municipality which has been included in the District by consent of its governing authority.

The accounting and reporting policies of the Recreation District No. 396 of Tangipahoa Parish conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 33:617 and to the industry audit guide, Auditing of State and Local Governmental Units.

REGULATION DISTRICT NO. 104 OF TEMPEQUEEN PARISH
IS A COMPONENT UNIT OF THE TEMPEQUEEN PARISH COUNCIL
TEMPERANCE, LOUISIANA

NOTE TO FINANCIAL STATEMENTS CONTINUED

June 30, 1991

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

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

Governmental accounting standards board Statement No. 14 established criteria for determining which component units should be considered part of the Tempequeen Parish Council for financial reporting purposes. The two criteria 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 Parish Council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority but are fiscally dependent on the Parish Council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Parish Council appoints the board members and has approval over their taxing authority, the Recreation District No. 104 of Tempequeen Parish was determined to be a component unit of the Tempequeen Parish Council, the financial reporting entity. The accompanying financial statements present information only on the fund maintained by the Recreation District No. 104 of Tempequeen Parish and do not present information on the Parish Council, the general government activities provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

RESOLUTION DISTRICT NO. 18A OF TANGIPAHOA PARISH
A COMPANY INCORPORATED BY THE TANGIPAHOA PARISH COUNCIL
Independence, Louisiana

NOTE TO FINANCIAL STATEMENTS CONTINUED

June 30, 1997

B. Fund Accounting

The accounts of the Resolution District No. 18A of Tangipahoa Parish 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 comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are grouped, in the financial statements in this report, into three general fund types and two broad fund categories as follows:

GOVERNMENTAL FUNDS

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

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 - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of capital facilities (other than those financed by proprietary funds and trust funds).

C. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by the measurement focus.

All governmental fund type operations are accounted for on a spending or "modified flow" measurement focus and only current assets and current liabilities are generally included in their balance sheet.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are reported as expenditures in the governmental fund type when purchased. Public works ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs, gutters, sidewalks and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided for

RECREATION DISTRICT NO. 106 OF TRACYPAROA PARISH
A COMPONENT UNIT OF THE TRACYPAROA PARISH COUNCIL
Independence, Louisiana

NOTE TO FINANCIAL STATEMENTS CONTINUED

June 30, 1987

general fund assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditures recognized in governmental fund types is limited to include amounts representing only non-current liabilities. Since they do not affect net current assets, such long-term amounts are NOT recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. It is of accounting related to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, grants received, and sales taxes are considered "measurable" when in the hands of collectors governments and are recognized as revenues at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenues when they are measurable and their validity seems certain. All major revenues are measurable to accrual.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued (Note 5)(E); (2) principal and interest on long-term debt which is recognized when due; and (3) expenditures operating supplies which are recorded as expenditures at the time of purchase under the "purchase method" (Note 1)(G).

E. Budgets and Supplementary Accounting

The District did not prepare or adopt a budget for the year ended June 30, 1987.

The District did not comply with certain provisions of the Louisiana

RECREATION DISTRICT NO. 28A OF TANGIPAROA PARISH
IN CONFORMITY WITH THE TANGIPAROA PARISH CODEBOOK
Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS CONTINUED

June 30, 1987

Resolution which requires the budget to be adopted prior to the beginning of the fiscal year.

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time-deposit bills and money investments with original maturities of 90 days or less. Under State law, the District may deposit funds in demand deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

G. Invoices

The District utilizes the "purchase method" of accounting for supplies. In governmental funds storage expendable operating supplies are recognized as expenditures when purchased. The District did not record any inventory at June 30, 1987, as the amount is not material.

H. Accumulated Compensated Absences

The District has no policy recording employees' vacation pay and employee sick leave benefits as the District has no full-time employees. As a result, the District has no accumulated compensated absences requiring recognition in accordance with GAAP Statement 21.

I. Capital Plans

The Recreation District No. 28A of Tangiparola Parish is not a member of a retirement system. The District is a member of the social security system.

J. Total Columns on Combined Statements - Overview

Total columns on the combined statements - overview are captioned "Memoranda Only" to indicate that they are presented only to facilitate financial analysis. Both in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither in such data comparable to a consolidation. Inter-entity eliminations have not been made in the aggregation of this data.

RECREATION DISTRICT NO. 10A OF TANGIPAROA PARISH
A COMPONENT UNIT OF THE TANGIPAROA PARISH COUNCIL
Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS CONTINUED

June 30, 1987

121 Levied Taxes -

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

	1986
	authorized
	and levied
	<u>Millage</u>
Debt Service Fund	28.00

Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the District during the year and actually billed to taxpayers and become due in November. Billed taxes become delinquent on December 15 of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when billed. The Tangiparola Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Tax Assessor of Tangiparola Parish. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 1986, the District levied 18.00 mills for a total tax levy of \$63,431 on taxable property valuation totaling \$3,491,995.

121 Cash and Cash Equivalents -

At June 30, 1987, the District had cash and cash equivalents book balances totaling \$287,000, as follows:

Interest Bearing Demand Deposits	\$287,000
Total	\$287,000

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting book balances must be secured by federal deposit insurance or the pledged securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1987, the District had \$287,000 in deposits (collected bank balances). These deposits are secured from risk as follows:

Cash balances	\$287,000
Federal deposit insurance	\$108,000
Pledged securities (FASB Category 3)	288,332
Total Security	\$485,332
Excess secured balance	\$198,332

RECREATION DISTRICT NO. 27A OF TANGIPAROA PARISH
 A COMPONENT UNIT OF THE TANGIPAROA PARISH GOVERNMENT
 Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

At June 30, 1997, the District did comply with the provisions of state law which require public funds to be secured from risk by a pledge of securities in a financial agent bank.

14) Receivables

The following is a summary of receivables at June 30, 1997:

Class of Receivable	Debt Service Fund
All Other Taxes	\$ 2,887
Allowance for Uncollectibles	
Total	\$ 2,887

15) Interfund Receivables and Payables

The following is a summary of amounts due from and due to other funds at June 30, 1997.

General Fund:	158,100	158,100
Capital Projects Fund		
Capital Projects Fund:		
General Fund	4	4
Total	162,104	162,104

16) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	BALANCE	CURRENT YEAR		BALANCE
	JULY 1, 1996	ACQUISITION	DISPOSITION	JUNE 30, 1997
Land	\$ -	\$ 20,213	\$ -	\$ 20,213
Equipment		182		182
Total	\$ -	\$ 20,395	\$ -	\$ 20,395

17) Changes in Debt - Term Debt

The following is a summary of debt transactions for the District for the year ended June 30, 1997:

Certificate of Indebtedness	BALANCE	Certificates Issued	Certificates Retired	BALANCE
	July 1, 1996	1997	1997	June 30, 1997
	\$ -	\$482,800	\$ 20,800	\$462,000
		\$482,800	\$ 20,800	\$462,000

RECREATION DISTRICT NO. 284 OF TAMPIERON PARISH
AS A COMPONENT UNIT OF THE TAMPIERON PARISH COUNCIL
Bossier, Louisiana

NOTE TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

Long-term debt, at June 30, 1997, is comprised of the following:

Certificates of Indebtedness:

\$400,000 Certificates of Indebtedness dated
December 18, 1984; Due in annual installments
of \$25,000 - \$25,000 through March 1, 1994;
with interest at 8.00%.

487,110

Payments of Certificates of Indebtedness principal and interest are secured solely by an irrevocable pledge and dedication of the funds to be derived from the 1984-85 collection of a fifteen (15) mills tax authorized to be levied in each of the years 1985 to 1994, inclusive. Said special tax has been authorized to be levied on all the property subject to taxation within the corporate boundaries of the District, pursuant to an election held therein on July 28, 1984.

The annual requirements to amortize all debt outstanding at June 30, 1997, including interest payments of \$97,717 are as follows:

<u>YEAR DUE</u>	<u>CERTIFICATE OF INDEBTEDNESS</u>
1998	\$ 52,432
1999	52,432
2000	47,500
2001	50,120
2002	50,120
2003	48,000
2004	52,000
2005	47,187
2006	50,583
	\$970,717
INTEREST PORTION:	200,322
	\$1,171,039

04) Destination of Receipts and Flow of Funds - Ad Valorem Tax

Proceeds of the 15 year special tax of 15 mills on the dollar of assessed value on all property subject to taxation in Recreation District No. 284 of the Parish of Tampering (1987) collections (\$78,844) are dedicated for the purpose of purchase and acquiring lands, buildings, equipment and other facilities in the District for recreation to promote the well-being of youth and the general public and to pay the cost of maintaining said facilities with not less than six percent (6%) of the avails of the said tax dedicated to the maintenance of collecting parks trails, barrier, walkway and playgrounds in the district.

RECREATION DISTRICT NO. 19A OF TANGIPARANGA PARISH
A COMPONENT UNIT OF THE TANGIPARANGA PARISH COUNCIL
Independence, Louisiana

NOTE TO FINANCIAL STATEMENTS APPROVED

June 28, 1997

The District, through its governing authority, adopted a resolution on November 2, 1996, authorizing the issuance of \$400,000 of Certificates of Indebtedness, due in 1996, for the purpose of purchasing and acquiring land, buildings, equipment and other facilities in the District for recreation purposes. In that resolution, the proceeds of the 10 year special tax were irrevocably and irremediably pledged and dedicated in an amount sufficient for payment of the certificates authorized and interest as they become due and for other purposes.

The certificate resolution requires that the proceeds of the special tax be levied and collected by the District in to be deposited with the District's Local Agent bank in a "Sinking Fund" (Debt Service Fund) until such time as there is no deposit in the Sinking Fund sufficient proceeds of the tax to pay all principal and interest falling due on the certificate in the ensuing year. After such time as there has been accumulation in the Sinking Fund the amount described in the previous sentence, any surplus monies derived from the tax may be used by the District for any of the purposes for which the tax is authorized to be levied. The District shall make available from the Sinking Fund to the paying agent at least one (1) year in advance of the date on which such payment of principal and interest on the certificate falls due, funds fully sufficient to pay promptly the principal and interest falling due on such date.

After funds have been set aside out of the revenues of the tax for each tax roll year authorized to pay the principal and interest on the Certificates for the ensuing calendar year, and all required amounts have been deposited in the Sinking Fund, then any excess of annual revenues of the tax remaining for that tax roll year shall be free for expenditure by the District for the purposes for which the tax was authorized by the voters.

The balance in the Sinking Fund at June 28, 1997, was in accordance with the certificate covenants.

101 Compliance with Certificate Covenants

The District, through its governing authority, adopted a resolution on November 2, 1996, authorizing the issuance of \$400,000 of Certificates of Indebtedness, due in 1996 for the purpose of purchasing and acquiring land, buildings, equipment and other facilities in the District for recreation purposes. That certificate resolution contained certain covenants and agreements in connection with the issuance and payment of the certificates. The major covenants contained in the certificate resolution and the manner in which the District has complied with the covenants is described as follows:

Sinking Fund - According to the certificate resolution, all of the available proceeds of the tax for each tax roll year shall be set aside in the Sinking Fund until such time as there is no deposit in the Sinking Fund sufficient proceeds of the tax to pay all principal and interest falling due on the

RECREATION DISTRICT NO. 10A OF TANGIPAHGA PARISH
IN COMPONENT UNIT OF THE TANGIPAHGA PARISH COUNCIL
Independence, Louisiana

INDEX TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 1987

certificates in the coming year. As of June 30, 1987, the District did not strictly comply with this provision in that less than the amount of \$28,400 was deposited directly into the General Fund rather than into the Sinking Fund. However, the sum deposited into the Sinking Fund was sufficient to pay for the principal and interest required, and the amount deposited into the General Fund was eligible to be transferred from the Sinking Fund to the General Fund to be used for any of the purposes for which the law is authorized to be levied.

Securing of deposits of public funds - In the certificate resolution it is required that all moneys deposited with the regularly designated financial institution or banks of the District or the paying agent under the terms of the resolution shall constitute secured funds for the benefit of the owner of the certificate, and shall be secured by said financial institution at all times to the full extent thereof in the manner required by law for the securing of deposits of public funds.

As of June 30, 1987, the District was in compliance with this certificate covenant.

Budget - In the certificate resolution as long as the certificate is outstanding and unpaid in principal or interest, the District in compliance prepared and adopted a budget prior to the beginning of each fiscal year. A copy of each budget shall be furnished within thirty (30) days after the adoption of the paying agent and owner.

As of June 30, 1987, the District was not in compliance with this certificate covenant.

Other Requirements - The certificate resolution contains additional covenants regarding collection of tax, legal right to collection of tax, and other miscellaneous provisions.

As of June 30, 1987, the District was in compliance with these certificate covenants in all material respects.

(18) Legally Required Budget Not Adopted

A "Statement of Revenues, Expenditures and Changes in Fund Balance - Budget, Other Detail and Actual" was not included as a basic financial statement for the year ended June 30, 1987, because a budget was not adopted. The omission of this fundamental financial statement is considered to be a departure from generally accepted accounting principles applicable to governmental entities.

REGULATION SIXTYFOUR NO. 18A OF THE PUBLIC SERVICE COMMISSION
IN CONNECTION WITH THE TANGIPAHOLA FACILITY PROJECT
Independence, Louisiana

NOTE TO FINANCIAL STATEMENTS CONTINUED

June 30, 1967

(31) Commitments

As of June 30, 1967, the Capital Projects Fund had committed \$20,000 for clearing.

STUDIES OF CONVERGENCE, PAID-TAX INCENTIVES AND WORKING CONDITIONS

REGISTRATION DISTRICT NO. 10A OF EASTBAY PARISH
 LA COMPONENT UNIT OF THE TARIFFMEN LOCAL COUNCIL
 Independence, Louisiana

SCHEDULE OF CONTRIBUTIONS FROM THE CHAIRMAN AND BOARD OF COMMISSIONERS

June 30, 1967

Term of Office - January 1, 1966 - December 31, 1968

Name and Address	Position	Salary	Term Expires
Charles Haglin P. O. Box 187 Independence, LA 70442 (504)878-4045	Chairman	\$ -	April 30, 1968
Margaret Haglin P. O. Box 187 Independence, LA 70442 (504)878-4045	Secretary	\$ -	N/A
David Wick Joseph P. O. Box 421 Independence, LA 70442 (504)878-4311	Vice-Chairman/ Commissioner	\$ -	April 30, 1968
Billy Guzzardo P. O. Box 874 Independence, LA 70442 (504)878-4844	Commissioner	\$ -	April 30, 1968
Johnny Polite, Jr. P. O. Box 1372 Independence, LA 70442 (504)878-2372	Commissioner	\$ -	April 30, 1968
Ruth Sims 1617 Hickham Chapel Road Amite, LA 70422	Commissioner	\$ -	April 30, 1968
Osney Fontenaylo P. O. Box 184 Independence, LA 70442 (504)878-4184	Commissioner	\$ -	April 30, 1968
J. W. Simpson P. O. Box 194 Independence, LA 70442 (504)878-2194	Commissioner	\$ -	April 30, 1968

See Accountants' report.

Signature

COVER REPORTS

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING BOARD-OWN PROCEDURES

Darrin & James

INDEPENDENT ACCOUNTANTS

John D. Darrin, CPA
Scott E. James, CPA
A Professional Corporation

Charity B. Darrin, FPA
Bryan C. Darrin, CPA

Metairie, Louisiana
Greensboro, North Carolina

Portland, Oregon
Dallas, Texas
Houston, Texas

August 28, 1997

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE MATTERS FROM PROCEEDINGS

Mr. Charles Hagler, Chairman
And the Members of the Board of Commissioners
Parish of Tangipahoa District No. 004 of Tangipahoa Parish
Independence, Louisiana

We have performed the procedures described in the Louisiana Government Audit Guide, and enumerated below, which were agreed to by the management of Election District No. 004 of Tangipahoa Parish and the legislative auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Election District No. 004 of Tangipahoa Parish's compliance with certain laws and regulations during the year ended June 30, 1997, included in the accompanying Louisiana Retaining Questionnaire. These agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The auditors assume no responsibility in solely the responsibility of the specified users of this report. Consequently, we 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 materials and supplies exceeding \$5,000, or public works exceeding \$25,000, and determine whether such purchases were made in accordance with LA 97-581 (RS 33:2221-2224) (the public bid law).

There were no expenditures during the year for materials and supplies exceeding \$5,000. Also, there were no expenditures for public works exceeding \$25,000.

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 LA 96-48 (RS 33:443-444) (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 entire information.

RECREATION DISTRICT NO. 10A OF MISSOURI PARKS

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

There were no employees during the period under examination.

- Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (I) were also included in the listing obtained from management in agreed-upon procedure (II) as immediate family members.

There were no employees during the period under examination.

Budgeting

- Obtain a copy of the legally adopted budget and all amendments.

There was no budget adopted for the period under examination.

- Trace the budget adoption and amendments to the minute book.

As mentioned in 5 above, a budget was not adopted for the period under examination. The District did not comply with certain provisions of the Certificate of Incorporation which required the preparation and adoption of a budget prior to the beginning of each fiscal year, a copy to be furnished within thirty (30) days after its adoption to the paying agent and voters.

- Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Since there was no budget adopted, this step could not be performed.

Accounting and Reporting

- Randomly select eight disbursements made during the period under examination and

- trace payments to supporting documentation as to proper amount and proper

we examined supporting documentation for each of the eight selected disbursements and found that payment was for the proper amount and was for the correct payee.

- Determine if payments were properly coded to the correct fund and general ledger account, and

All eight of the payments were properly coded to the correct fund and general ledger account.

- Determine whether payments received approval from proper authority.

Inspection of documentation supporting each of the eight selected disbursements indicated approval from the Chairman and the Parks and Recreation Commissioners.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minutes books were printed or advertised as required by LA-66 42:1 through 42:12 (the laws meetings law).

Recreation District No. 18A of Tangipahota Parish is only required to give a notice of such meeting and the accompanying agenda on the date of the 1st or 2nd hall building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Bank

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 instruments.

We inspected copies of all bank deposit slips for the period under examination and noted one deposit which appeared to be proceeds of bank loans, bonds, or like instruments. The deposit noted represented the proceeds in the amount of \$400,000 resulting from the sale of certificates of indebtedness.

Advances and Payments

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. We also inspected disbursement records for the year and noted no instances which could indicate payments to employees which would constitute bonuses, advances, or gifts.

Since there were no employees, there were no payroll records to inspect.

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

This report is intended solely for the use of management of Recreation District No. 18A of Tangipahota Parish and the legislative bodies, 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.

Respectfully submitted,
Dwain J. James
Dwain J. James, CPA

Durnin & James, Inc.

INDEPENDENT PUBLIC ACCOUNTANTS

John H. Durnin, CPA
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All Professional Designations

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Charles B. Baskins, CPA
Baton Rouge, Louisiana, USA

1000
Baton Rouge, Louisiana
Baton Rouge, Louisiana, USA

September 22, 1989

Mr. Charles Baskins, Chairman
and the Members of the Board of Commissioners
Recreation District No. 10A of Tangipahoa Parish
Independence, Louisiana

During the performance of our compilation and attestations services engagement of Recreation District No. 10A of Tangipahoa Parish for year ended June 30, 1989, we became aware of matters that are opportunities for streamlining internal controls and operating efficiency. We previously reported on the compiled financial statements and application of agreed upon procedures in our reports dated August 18, 1987. This letter does not affect our report dated August 06, 1987, on the financial statements of Recreation District No. 10A of Tangipahoa Parish.

1. Revenue, Receivable and Receipts - Governmental Funds

State Revenue Sharing Funds:

Condition: During our compilation of governmental fund revenues, we noted the District presently loses a \$1.42 mill net revenue tax but does not receive state revenue sharing funds in which it may be eligible. Improvement is needed in this area to insure that the District obtain all revenue to which it is eligible. This condition appears to have been an oversight on the part of the board and results in a significant loss of available revenue for the District each year.

Recommendation: We requested the District contact the State Legislator and request inclusion in Section 9-B, of the Revenue Sharing Act for the upcoming legislative session.

Management's Response: In a letter dated October 10, 1989, the District stated that it has contacted its state legislator and requested inclusion in the Revenue Sharing Act for the upcoming legislative session.

2. Preparation of Budgets - Governmental Funds

Condition: During our compilation and attestations engagement, we noted the District did not adopt a budget for its governmental funds as required by the constitution of Louisiana.

Recommendation: We requested the District prepare and adopt budgets for all of its governmental funds prior to the beginning of each fiscal year, and furnish a copy within thirty (30) days after its adoption to the paying agent and owner.

RECREATION DISTRICT NO. ONE OF TROBIDARCA, PARISH

MEMORANDUM TO THE DISTRICT BOARD ON A LETTER DATED OCTOBER 21, 1937, THE DISTRICT BOARD STATED THAT A BUDGET FOR THE YEAR ENDING JUNE 30, 1938, HAS BEEN ADOPTED AND A COPY HAS BEEN PROVIDED TO THE PAYING AGENT AND OWNER OF THE BONDS.

WE HAVE ALREADY DISCUSSED THESE COMMENTS AND SUGGESTIONS WITH DISTRICT PERSONNEL. YOU WILL BE PLEASED TO DISCUSS THEM IN FURTHER DETAIL AT YOUR CONVENTION, TO POINT OUT ANY ADDITIONAL ASPECTS OF THESE MATTERS, OR TO ASSIST YOU IN IMPLEMENTING THE RECOMMENDATIONS.

Respectfully submitted,

Dwain S. James
Dwain S. James, Esq.