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ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2  
ST. TAMMANY PARISH POLICE JURY  
SLIDELL, LOUISIANA

FINANCIAL STATEMENTS

December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report may be obtained to the Auditor, or its chief, 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 03.01.1998

ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2

ST. TAMMANY PARISH POLICE JURY

SLIDELL, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 1997

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

I have compiled the accompanying financial statement of St. Tammany Parish Drainage District No. 2, a component unit of the St. Tammany Parish Police Jury, as of December 31, 1997, and for the year then ended, and the accompanying supplementary information contained in Schedule II, which is presented only for supplementary analysis purpose, in accordance with Statement of 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 operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.



David E. Moyle, CPA

June 15, 1998

ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2  
 ST. TAMMANY PARISH POLICE JURY  
 SLUDCH, LOUISIANA  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1997

	Governmental Fund Types	Account Groups	Total (Means-Only)
	Special Revenue	General Fixed Assets	
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	183,117.13		183,117.12
Prepaid Equipment Rental	1,750.00		1,750.00
Interest Receivable	118.87		118.57
<b>Property and Equipment</b>			
Land, Equipment & Building		133,890.00	133,890.00
<b>TOTAL ASSETS</b>	<u>184,986.00</u>	<u>133,890.00</u>	<u>318,876.00</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts Payable	1,823.00		1,823.00
<b>TOTAL LIABILITIES</b>	<u>1,823.00</u>	<u>0.00</u>	<u>1,823.00</u>
<b>FUND EQUITY</b>			
Investment in General Fixed Assets		133,890.00	133,890.00
Fund Balance(Deficit) Unreserved	183,063.00		183,063.00
<b>TOTAL EQUITY</b>	<u>183,063.00</u>	<u>133,890.00</u>	<u>316,953.00</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>184,986.00</u>	<u>133,890.00</u>	<u>318,876.00</u>

**ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 3  
ST. TAMMANY PARISH POLICE JURY  
SLIDELL, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>Governmental Fund Types Special Revenue</u>
<b>REVENUES</b>	
Ad Valorem Taxes	11,528.37
Interest Earnings	5,045.76
<b>TOTAL REVENUES</b>	<u>16,574.13</u>
<b>EXPENDITURES</b>	
Compensation Paid Board Members	0.00
Insurance	6,818.71
Professional Services	27,870.74
Maintenance and Repairs	405.00
Supplies General	178.87
Utilities	5,551.10
Advertising	302.00
Contract Services	10,775.00
Pump Operations	9,448.21
Emergency Repair	10,842.00
Pump Rental	20,557.00
<b>TOTAL EXPENDITURES</b>	<u>100,750.63</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(84,176.50)</b>
<b>FUND BALANCE (DEFICIT), January 1, 1997</b>	<b>261,848.04</b>
<b>FUND BALANCE (DEFICIT), December 31, 1997</b>	<u><b>177,671.54</b></u>

**ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2**  
**ST. TAMMANY PARISH POLICE JURY**  
**SLIDELL, LOUISIANA**  
**STATEMENT OF REVENUE, EXPENDITURE, AND CHARGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

	Governmental Fund Types		
	Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES</b>			
ST Tax (2908 Acres)	130,770.00	11,028.37	(119,741.63)
Due from DDBS	1,880.00	0.00	1,880.00
Interest Earnings	0.00	8,848.78	(8,848.78)
<b>TOTAL REVENUES</b>	<b>132,650.00</b>	<b>19,877.15</b>	<b>(112,772.85)</b>
<b>EXPENDITURES</b>			
Pump Operations (Rental 10" Pump for 3 mos.)	7,508.08	26,587.00	(23,078.92)
Public Official Liability Ins.	8,234.08	8,287.15	(233.08)
Pole-owner Veh. Liability Ins.	375.00	0.00	375.00
Workers' Comp.	808.00	582.66	247.44
Office Supplies	360.00	481.87	(121.87)
Supplies, General (Fuel, Lubricants)	4,500.00	2,446.21	(4,846.21)
Contractual Services (Lanes Repairs)	138,481.32	12,178.00	119,888.52
Professional Services (Atty, Eng, Arch)	28,080.00	27,032.74	(1,047.26)
Street Fee - Tax	1,260.00	0.00	1,260.00
Assessor	680.00	0.00	680.00
Utilities (Electric)	25,080.00	8,881.72	16,448.68
Maintenance/Repairs	4,080.00	426.35	3,653.65
Emergency	25,080.00	15,048.80	8,980.00
Pump Purchase (24" Electric)	50,080.00	0.00	50,080.00
<b>TOTAL EXPENDITURES</b>	<b>280,176.38</b>	<b>186,158.98</b>	<b>135,017.40</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(147,526.38)</b>	<b>(166,281.83)</b>	<b>(89,113.53)</b>
<b>FUND BALANCE (DEFICIT), January 1, 1997</b>	<b>283,848.54</b>	<b>283,848.54</b>	<b>0.00</b>
<b>FUND BALANCE (DEFICIT), December 31, 1997</b>	<b>136,322.16</b>	<b>117,566.71</b>	<b>(18,755.45)</b>

ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2  
ST. TAMMANY PARISH POLICE JURY  
SLIDELL, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULE

DECEMBER 31, 1997

COMPENSATION PAID BOARD MEMBERS

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



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

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

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated 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, 1997 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 purposes 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 \$10,000, 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 contract for \$67,000 was let to the lowest bidder in 1997,  
two contracts for levee repairs were bid and let to lowest bidder during 1997,  
expenditures totaled \$40,500.00  
Advertisements and bids were observed

**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

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

No employees in 1997.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

No employees in 1997.

#### Budgeting

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

Management provided us with a copy of the budget.

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

I was able to trace formal adoption of the budget for 1997 to the minutes, and there were no amendments to the budget.

7. 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%.

I compared actual revenues and expenditures to budgeted revenues and expenditures and determined that due to engineering service delays, budgeted figures were higher than actual figures. As stated in statement number one, a bid was accepted for 207,000, but no payments were required in 1997 due to delays by the engineering service contracted in 1996. Over all actual revenues and expenditures did not exceed budgeted revenues and expenditures by more than 5%.

### Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:
- (a) traced payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of selected disbursements and found that payment was for the correct amount and to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account. The payments were properly coded to correct fund and General Ledger Accounts.

- (c) determine whether payments received approval from proper authorities. All payments received approval as evidenced in minutes.

### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by, I.S. 4-25 42-1 through 42-12 (the open meetings law)

St. Tammany Parish Drainage District No. 2 is only required to post a notice of each meeting and the accompanying agenda at the building in which the meeting is held. Management asserted that notices were properly posted, I could not find evidence of such. However meeting notices and agendas were found in the minutes file.

### Debt

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.

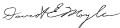
Advances and Bonuses

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.

No employees and minutes did not approve of any such payment.

I was not engaged in, 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.



David E. Moyle, CPA

June 15, 1998

## LOUISIANA AFFIDAVIT QUESTIONNAIRE

4-30-98 Date

01, Tensas Drainage District #2

P.O. Box 2165

Minden, LA 71458

David E. Boyles, CPA

(Auditor)

In connection with your completion of our financial statements as of 3/31/98 and for the period then ended, and as required by Louisiana Revised Statute 24:912 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of

3/31/98 (Date)

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 28:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No

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

It is true that no employees or officials have accepted anything of value, whether in the form of a bribe, fee, or promise, that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 58:1301-14) or the budget requirements of LSA-RS 29:43.

Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:20, and 44:26.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:814, 24:483, and/or 29:22, as applicable.

Yes  No

