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TANGIPAHOA-ST. HELENA  
SOIL & WATER CONSERVATION DISTRICT

805 WEST OAK STREET  
AMITE, LA 70422

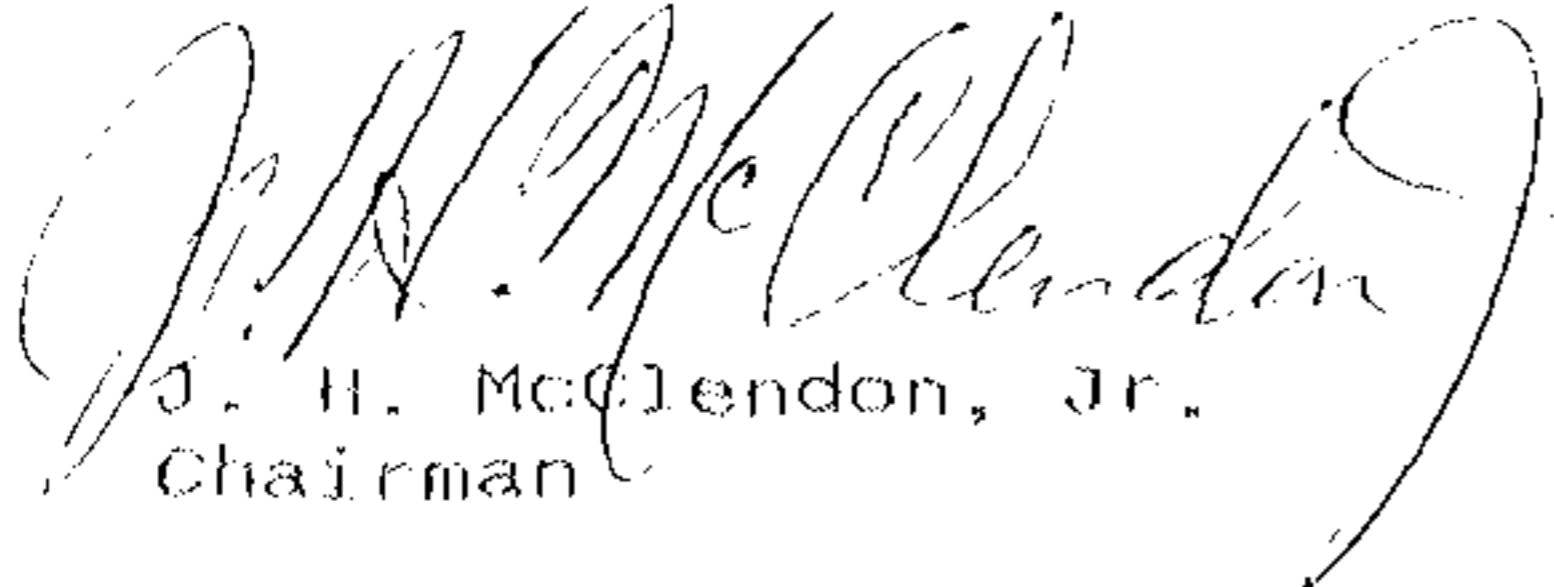
August 20, 1998

Office of Legislative Auditor  
Attention: Ms. Dorothy Milner  
1600 North Third Street  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the general purpose financial statements, with supplemental information schedules, for the Tangipahoa-St. Helena Soil and Water Conservation District (Political Subdivision) as of and for the year ended June 30, 1998. The report includes all funds under the control and authority of the Tangipahoa-St. Helena Soil and Water Conservation District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



J. H. McClendon, Jr.  
Chairman

Enclosure

cc: Bennie Tate, Auditor, LDAF, Office of Agro-Consumer Service

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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.

SEP 02 1998

Release Date \_\_\_\_\_

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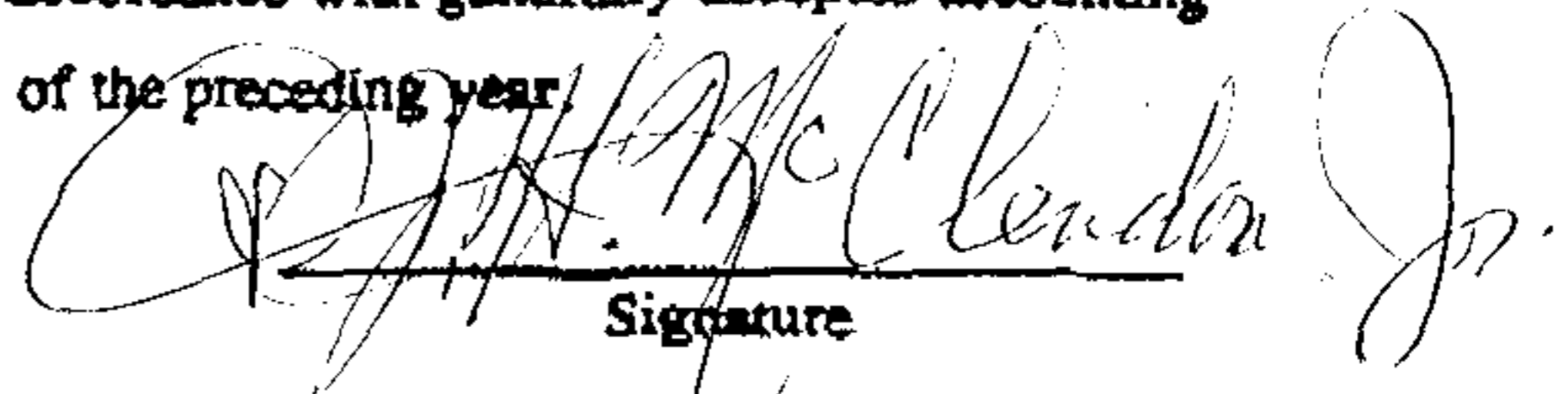
Tangipahoa-  
St. Helena SWCD (POLITICAL SUBDIVISION)  
Amite, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

Required by Louisiana Revised Statute 24:514 to  
be filed with the Office of Legislative Auditor  
within 90 days after the close of the fiscal year.

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Dr. J. H. McClendon, Jr.  
(name of chief executive officer), Tangipahoa-  
St. Helena SWCD (Political Subdivision), who, duly  
sworn, deposes and says that the financial statements herewith given present fairly the financial  
position of the Tangipahoa-  
St. Helena SWCD (Political Subdivision) as of June 30, 1997, and the  
results of operations for the year then ended, in accordance with generally accepted accounting  
principles applied on a basis consistent with that of the preceding year.

  
Signature

Sworn to and subscribed before me, this 25 day of August, 1998.

  
NOTARY PUBLIC

Chief Executive Officer Dr. J. H. McClendon, Jr.  
Address P. O. Box 878  
Amite, LA 70422  
Telephone No. 504/748-8620

## TANGIPAHOA-ST. HELENA SWCD

## BALANCE SHEET

	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FIXED ASSETS	FUND BALANCE 1998	FUND BAL. 1997
ASSETS					
Cash	\$1266.00	\$8570.35		\$9836.35	\$2592.40
Certificates of Deposit	7347.05	-0-		7347.05	7028.11
Prepaid Ins.	152.01	-0-		152.01	152.01
Furn. & Equip.			\$5746.75	5746.75	5188.75
TOTAL ASSETS	\$8765.06	\$8570.35	\$5746.75	\$23,082.16	\$14,961.27
LIABILITIES					
Accrued Salaries	\$706.00	-0-		\$706.00	\$706.00
Accrued FICA	54.01	-0-		54.01	54.01
Accrued Ret.	11.15	-0-		11.15	11.15
Accrued Leave	2920.50	-0-		2920.50	2757.91
TOTAL LIAB.	\$3691.66	-0-		\$3691.66	\$3529.07
FUND EQUITY					
Fund Bal. Res. other Ins.	152.01	-0-		152.01	152.01
Fund Balance Spec. Revenue		\$8570.35		\$8570.35	\$1007.96
Fund Bal. - Unreserved	4921.39			\$4921.39	\$5083.48
Investments in GFA			\$5746.75	5746.75	\$5188.75
TOTAL FUND EQUITY	\$5073.40	\$8570.35	\$5746.75	\$19,390.50	\$11,432.20
TOTAL LIAB. & FUND EQUITY	\$8765.06	\$8570.35	\$5746.75	\$23,082.16	\$14,961.27

## TANGIPAHOA-ST. HELENA SWCD

STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE

	GENERAL FUND 1998	SPECIAL REVENUE 1998	TOTAL FUND 1998	TOTAL FUND 1997
REVENUE				
Interest	\$ 318.94		\$ 318.94	\$317.88
State Funds	\$36,809.33		\$36,809.33	\$31,660.86
Water Quality		\$12,000.00	\$12,000.00	6,000.00
Special Project (319)		\$7990.41	\$ 7,990.41	-0-
Misc.				673.39
TOTAL REVENUE	\$37,128.27	\$19,990.41	57,118.68	\$38,652.13
EXPENDITURES:				
Advertising (Bids)	-0-	-0-		50.00
Flow Thru (Program)	-0-	3,615.41	3,615.41	668.30
Area Meeting	250.00	-0-	250.00	150.00
Awards/Contests	64.05	-0-	64.05	127.49
Board Mtgs. Per Diem	1365.00	-0-	1365.00	1680.00
Board Mtgs. Mileage	290.40	-0-	290.40	335.52
Dues & Subscriptions	550.00	-0-	550.00	310.00
Equipment Purchase	3266.00	-0-	3266.00	-0-
Insurance-Group	2070.96	-0-	2070.96	2039.72
Insurance-Other	672.94	-0-	672.94	640.40
Ins.-Unemployment	41.37	-0-	41.37	54.14
Maint. & Repairs (Field)	49.20	-0-	49.20	-0-
Office Supplies	102.81	-0-	102.81	187.40
Postage	58.00	-0-	58.00	58.00
Salaries	26,161.79	\$8,057.20	34,218.99	\$27,566.76
FICA	1,798.96	616.35	2,415.31	2,202.39
Retirement	524.88	-0-	524.88	461.05
Travel	24.00	-0-	24.00	-0-
TOTAL EXPENDITURES:	\$37,290.36	\$12,288.96	49,579.32	\$37,076.67
EXCESS (deficiency) of Revenue over Expenditures	(\$162.09)	\$7,701.45	\$7,539.36	\$1,575.46

STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE

	GENERAL FUND 1998	SPECIAL REVENUE FUND	TOTAL FUND 1998	TOTAL FUND 1997
Fund Bal.-Unreserved				
Beginning of year	\$5,083.48	\$1,007.96	\$6,091.44	\$4,515.98
Excess (deficiency of Revenue over Expnd't.	(162.09)	7,701.45	7,539.36	1,575.46
Less: Prior Period Adjustment	-0-	(139.06)	(139.06)	-0-
Less: Est. F.B. Reserve for other Insurance	-0-	-0-	-0-	-0-
Less: Establish F.B. reserved for Maint.	-0-	-0-	-0-	-0-
Fund Balance-Reserved End of Year	\$4,921.39	\$8,570.35	\$13,491.74	\$6,091.44
OTHER FINANCING SOURCES				
Fund Bal. Reserved for Grp. Ins. Beg. Bal.	-0-	-0-	-0-	-0-
Plus: Pd. in by Superv.	\$6,445.60	-0-	\$6,445.60	-0-
Less: Pd. out by Dist.	(\$6,445.60)	-0-	(\$6,445.60)	-0-
Less: Prior Period Correct	-0-	-0-	-0-	-0-
Fund Bal. Reserved for Group Ins. Ending Bal.	-0-	-0-	-0-	-0-
Fund Bal. Reserved for Group Ins. Beg. Bal.	\$152.01	-0-	\$152.01	\$152.01
Plus: Paid in	672.94	-0-	672.94	640.40
Less: Paid out	(\$672.94)	-0-	(\$672.94)	(\$640.40)
Fund Bal. Reserved for other Ins. end Bal.	\$152.01	-0-	\$152.01	\$152.01
Fund Bal. Reserved for Maint. Beg. Balance	-0-	-0-	-0-	-0-
Plus: Paid in	-0-	-0-	-0-	-0-
Less: Paid out	-0-	-0-	-0-	-0-
Fund Bal. Reserved for Maintenance (End. Bal.)	-0-	-0-	-0-	-0-

PER DIEM/MILEAGE PAID TO BOARD MEMBERS  
FOR YEAR ENDING JUNE 30, 1998

TANGIPAHOA-ST. HELENA SOIL AND WATER  
CONSERVATION DISTRICT.

Board Member	Meetings Reimbursed	Per Diem	Mileage	Total Amount
J. H. McClendon	11	\$385.00	\$40.32	\$425.32
Larry M. McDaniel	10	350.00	116.16	466.16
Donald Duncan	9	315.00	108.00	423.00
Kenneth Wayne Morris	9	315.00	25.92	340.92
Totals		\$1365.00	\$290.40	\$1655.40

Eleven regular meetings paid this year.