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**GRANT PARISH FIRE PROTECTION DISTRICT #6-HUDSON CREEK  
GRANT PARISH POLICE JURY  
COMPONENT UNIT FINANCIAL STATEMENTS  
COMBINING & INDIVIDUAL FUNDS  
DECEMBER 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 JUL 12 2000

**GRANT PARISH FIRE PROTECTION DISTRICT NO. 6  
GRANT PARISH POLICE JURY  
DRY PRONG, LA**

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# **Grant L. Wilbanks**

*Certified Public Accountant*

102 East Oak Street • P. O. Box 96  
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## ACCOUNTANT'S COMPILATION REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS

Board of Commissioners  
Grant Parish Fire Protection District #6  
Grant Parish Police Jury  
Dry Prong, LA

I have compiled the component unit financial statements, and supplemental information of the Grant Parish Fire Protection District #6, as of and for the year ended December 31, 1999 and December 31, 1998 as listed in the table of contents, in accordance with Statements 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 information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provision of state law, I have issued a report, dated June 26, 2000, on the results of our agreed-upon procedures.

June 26, 2000  
Jena, Louisiana

  
Grant L. Wilbanks, CPA

# **Grant L. Wilbanks**

*Certified Public Accountant*

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

To the Management of  
Grant Parish Fire Protection  
District #6  
Grant Parish Police Jury  
Dry Prong, LA

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Grant Parish Fire Protection District #6 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Grant Parish Fire Protection District #6 compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying Louisiana Compliance 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).

\* I found 1 such expenditure and that expenditure was made through the state bid contract for a vehicle.

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 me 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 me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

\* None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

### **Budgeting**

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

\* The District has completed all budget requirements of the local government budget act.

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

\* Done and included in minutes as posted ..

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%.

\* All requirements met.

### **Accounting and Reporting**

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

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

(b) determine if payments were properly coded to the correct fund and general ledger account;  
and

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

(c) determine whether payments received approval from proper authorities.

\* Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Commissioners.

### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

\* The District meets quarterly with all meetings and minutes posted.

### **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.

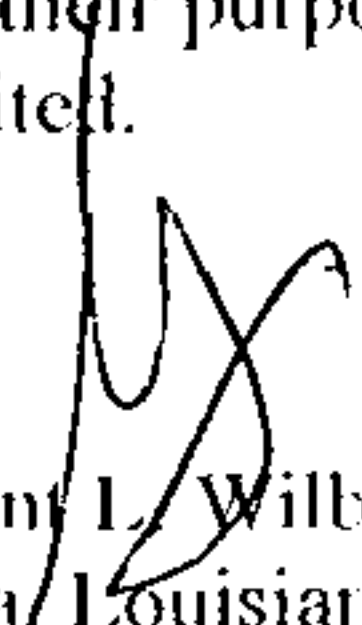
### **Advances and Bonuses**

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

\* A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 did 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 Grant Parish Fire Protection District #6 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.



Grant L. Wilbanks, CPA  
Jena, Louisiana  
June 26, 2000

GRANT PARISH FIRE PROTECTION DISTRICT #6-HUDSON CREEK  
 GRANT PARISH POLICE JURY  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1999

<u>ASSETS</u>	<u>SYSTEM REVENUE</u>	<u>GENERAL FIXED ASSETS</u>	1999 <u>TOTAL MEMO ONLY</u>	1998 <u>TOTAL MEMO ONLY</u>
<b>Cash:</b>				
Operating	\$21,687	.	\$21,687	\$13,578
Savings	25,074		25,074	26,661
Donation	3,023		3,023	3,044
CD	<u>9,724</u>		9,724	9,261
Total Cash	\$59,508	<u>\$0</u>	\$59,508	\$52,544
Current Receivables	\$40,010		\$40,010	\$39,476
Fixed Assets (Note 4)		\$267,613	\$267,613	\$236,183
<b>TOTAL ASSETS</b>	<b>\$99,518</b>	<b>\$267,613</b>	<b><u>\$367,131</u></b>	<b><u>\$328,203</u></b>
 <b><u>LIABILITIES</u></b>				
Accounts Payable	\$0		\$0	\$656
Deductions Payable from Taxes	\$300		\$300	\$300
<b>TOTAL LIABILITIES</b>	<b><u>\$300</u></b>	<b><u>\$0</u></b>	<b><u>\$300</u></b>	<b><u>\$956</u></b>
 <b><u>RETAINED EARNINGS</u></b>				
Investment in Fixed Assets		\$267,613	\$267,613	\$236,183
Retained earnings Unreserved	<u>\$99,218</u>	<u>\$0</u>	<u>\$99,218</u>	<u>\$91,064</u>
<b>Total Fund Equity</b>	<b><u>\$99,218</u></b>	<b><u>\$267,613</u></b>	<b><u>\$366,831</u></b>	<b><u>\$327,247</u></b>
<b>Total Liability and Equity</b>	<b><u>\$99,518</u></b>	<b><u>\$267,613</u></b>	<b><u>\$367,431</u></b>	<b><u>\$328,203</u></b>

SEE ACCOUNTANT'S COMPILATION REPORT

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS  
STATEMENT

GRANT PARISH FIRE PROTECTION DISTRICT #6-HUDSON CREEK  
GRANT PARISH POLICE JURY

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings  
For the Year ended December 31, 1999 and December 31, 1998

<u>REVENUE</u>	<u>1999</u>	<u>1998</u>
AD VALOREM TAX	\$42,186	\$46,821
REVENUE SHARING	\$4,574	\$9,005
MISCELLANEOUS	\$11,644	\$8,284
TOTAL REVENUE	<u>\$58,404</u>	<u>\$64,210</u>
 <u>EXPENSES</u>		
INTEREST	-0-	\$403
SALARIES	\$3,879	\$8,519
OFFICE SUPPLIES/EXPENSES	\$1,218	\$680
BANK CHARGES	-0-	\$6
INSURANCE	\$5,902	\$4,017
PAYROLL TAX	\$858	\$1,601
UTILITIES	\$2,310	\$3,207
SUPPLIES	\$122	\$503
MAINTENANCE & REPAIR	\$5,546	\$6,532
TRUCK EXPENSE	-0-	\$2,334
MISCELLANEOUS	\$2,798	\$4,759
CAPITAL OUTLAY	\$31,520	\$19,848
AUDIT FEES	\$750	-0-
FROM AD VALOREM	-0-	-0-
TOTAL OPERATING EXPENSES	<u>\$54,903</u>	<u>\$52,409</u>
OPERATING INCOME (LOSS)	<u>\$3,501</u>	<u>\$11,801</u>
 <u>NON-OPERATING REVENUE</u>		
INTEREST INCOME	\$463	\$441
DONATION REVENUE	\$4,190	\$9,502
TOTAL NON-OPERATING REVENUE	<u>\$4,653</u>	<u>\$9,943</u>
 <u>NET INCOME</u>	 <u>\$8,154</u>	 <u>\$21,744</u>
RETAINED EARNINGS BEG OF YEAR	\$91,064	\$69,320
RETAINED EARNINGS END OF YEAR	<u>\$99,218</u>	<u>\$91,064</u>

SEE ACCOUNTANT'S COMPILATION REPORT  
THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS  
STATEMENT



GRANT PARISH FIRE PROTECTION DISTRICT #6-HUDSON CREEK  
GRANT PARISH POLICE JURY

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings-Budget  
For the Year ended December 31, 1999 and December 31, 1998

<u>REVENUE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
AD VALOREM TAX	\$ 42,000	\$ 42,186	\$ 186
REVENUE SHARING	\$ 5,000	\$ 4,574	\$ 426
MISCELLANEOUS	\$ 12,000	\$ 11,644	\$ <356>
TOTAL REVENUE	<u>\$ 59,000</u>	<u>\$ 58,404</u>	<u>\$ 596</u>
 <u>EXPENSES</u>			
INTEREST	-0-	-0-	\$ -0-
SALARIES	\$ 4,000	\$ 3,879	\$ 121
OFFICE SUPPLIES/EXPENSES	\$ 1,200	\$ 1,218	\$ <18>
BANK CHARGES	-0-	-0-	\$ -0-
INSURANCE	\$ 6,000	\$ 5,902	\$ 98
PAYROLL TAX	\$ 1,000	\$ 858	\$ 142
UTILITIES	\$ 2,400	\$ 2,310	\$ 90
SUPPLIES	\$ 100	\$ 122	\$ <22>
MAINTENANCE & REPAIR	\$ 6,000	\$ 5,546	\$ 454
TRUCK EXPENSE	-0-	-0-	\$ -0-
MISCELLANEOUS	\$ 2,000	\$ 2,798	\$ <798>
CAPITAL OUTLAY	\$ 30,000	\$ 31,520	\$ <1,520>
AUDIT FEES	\$ 750	\$ 750	\$ -0-
FROM AD VALOREM	\$ 1,000	-0-	\$ 1,000
TOTAL OPERATING EXPENSES	<u>\$ 54,450</u>	<u>\$ 54,903</u>	<u>\$ &lt;453&gt;</u>
OPERATING INCOME (LOSS)		<u>\$ 3,501</u>	<u>\$</u>
 <u>NON-OPERATING REVENUE</u>			
INTEREST INCOME	\$ 500	\$ 463	\$ <37>
DONATION REVENUE	\$ 4,000	<u>\$ 4,190</u>	<u>\$ &lt;190&gt;</u>
TOTAL NON-OPERATING REVENUE	\$ 4,500	<u>\$ 4,653</u>	<u>\$ &lt;153&gt;</u>
 <u>NET INCOME</u>		<u>\$ 8,154</u>	<u>\$</u>
RETAINED EARNINGS BEG OF YEAR		\$ 91,064	\$
RETAINED EARNINGS END OF YEAR		<u>\$ 99,218</u>	<u>\$</u>

SEE ACCOUNTANT'S COMPILATION REPORT  
THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS  
STATEMENT

**NOTES TO  
FINANCIAL STATEMENTS**

**GRANT PARISH FIRE PROTECTION DISTRICT #6  
GRANT PARISH POLICE JURY**

**Notes to Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Hudson Creek Volunteer Fire Department, Inc. was created by incorporating under the provisions of Louisiana R.S. 1950, Title 12, Chapter 2, as amended, on January 29, 1980, for the purpose of providing fire protection to the members of Fire District Six of Grant Parish. Therefore, Hudson Creek Volunteer Fire Department, Inc., organized as an independent non-profit corporation, is the reporting entity.

Fire District Six is a component unit of the Grant Parish Police Jury. Applicable funds flow from the Grant Parish Police Jury directly to Hudson Creek Volunteer Fire Department, Inc., accounts for these funds in their records according to the required procedures that would be employed by Fire District Six.

**Fund Accounting-**

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund is 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 purpose for which they are to be spent and the means by which spending activities are controlled.

**Governmental Funds-**

**General (Maintenance) Fund**

The General (Maintenance) Fund is the general operating fund of the Fire Department. It is used to account for all financial resources except those required to be accounted for in another fund.

Fixed Assets- General fixed assets have been acquired for general operational purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated fixed assets are recorded as general fixed assets at estimated fair market value at the time received.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including sidewalks, drainage systems, and electrical systems have been capitalized and are accounted for in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets.

## **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. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liabilities are incurred, except that principal and interest on general long-term debt is recognized as an expenditure when due.

The proprietary fund is accounted for using the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred.

## **Total Columns on Combined Statements-**

The columns on the Combined Statement 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.

## **2. AD VALOREM TAXES**

Ad Valorem Taxes are levied on July 20, become due when billed by the Parish Tax Collector and become delinquent January 1, of the following year.

For the year ended December 31, 1999 taxes were levied, and dedicated as follows:

	<u>TOTAL VALUATION</u>	<u>TAX ASSESSED</u>	<u>MILLS</u>
General (Maintenance)Fund	\$2,685,000	\$40,100	15.00

Income is recognized when levied in the revenue fund.

## **3. ACCOUNTS RECEIVABLE**

Ad Valorem Tax Receivable	\$40,100
---------------------------	----------

## **4. CHANGES IN LONG-TERM DEBT-**

The following is a summary of loan transactions of the Grant Parish Fire Protection District #6 for the year ended December 31, 1999.

	General
Long-Term Payable at 12-31-98	\$0
Retired during 1998	0
Long-Term Payable at 12-31-99	\$0

#### 5. GENERAL FIXED ASSETS

A summary of General Fixed Assets/property, plant and equipment at December 31, 1999:

	Balance 12/31/98	Additions	Deletion	Balance 12/31/99
Land	\$15,000	\$ -0-	-0-	\$15,000
Buildings	61,423	-0-	-0-	61,423
Equipment	159,760	31,520	-0-	191,190
	\$236,183	\$31,520	-0-	\$267,613

#### 6. BOARD MEMBER FEES

No Board Fees were paid for the year then ended December 31, 1999.

#### 7. ACCUMULATED SICK LEAVE AND VACATION

The District does not accumulate sick leave or vacation for employees.

#### 8. LITIGATION

The District had no outstanding judgements or pending litigation as of December 31, 1999.

#### 9. RETIREMENT PLANS

The system does not offer its employees a retirement plan. All employees are in the social security system.

#### 10. INCOME TAX STATUS

The Fire Department, a nonprofit corporation is exempt from federal income tax under section 501(C)(3) of the Internal Revenue Code.

**GRANT PARISH FIRE PROTECTION DISTRICT #6  
GRANT PARISH POLICE JURY**

**Management Letter Comment**

**December 31, 1999**

During the course of my compilation, I observed conditions and circumstances that may be improved. Below are situations that may be improved (if any), recommendations for improvement, and the District's response. I have also listed the prior year management letter comments (if any) and management's response to those comments.

A) Prior Year Management Letter Comments and Management's Response

None, as no report was required.

B) Current Year Management Letter Comments

None observed.

LOUISIANA COMPLIANCE QUESTIONNAIRE  
(For Audit Engagements of Government Entities)

6/26/00 (Date Transmitted)

GRANT L WILBANKS, CPP  
PO Box 96  
JEENA, LA 71342

(Auditors)

In connection with your audit of our financial statements as of 12/31/99  
and for 1/1/99 - 12/31/99 (period of audit)  
for the purpose of expressing an opinion as to the fair presentation of our financial statements in  
accordance with generally accepted accounting principles, to assess our system of internal  
control as a part of your audit, and to review our compliance with applicable laws and  
regulations, we confirm, to the best of our knowledge and belief, the following representations.  
These representations are based on the information available to us as of  
6/25/00 (date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

GRANT PARISH FIRE PROTECTION DISTRICT #6  
DRY PRONG, LA 71423, 848 HWY 1241

2. List the population of the municipality or parish based upon the last official United States  
Census or most recent official census (municipalities and police juries only). Include the source  
of the information.

N/A

3. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed  
members of the governing board, chief executive and fiscal officer, and legal counsel.

WILLIARD LANDRYM. 848 HWY 1241 DRY PRONG, LA 71423	JOHN DYKES PAUL JOHNSON MARVIN SCARBOROUGH	ED COLEMAN
--	--	------------

4. Period of time covered by this questionnaire:

1/1/99 - 12/31/99

5. The entity has been organized under the following provisions of the Louisiana Revised  
Statute (s) (LSA-RS) and, if applicable, local resolutions/ordinances.

LSA-RS - 1950 - TITLE 12 Chapter 2, AS Amended.  
1/29/80

6. Briefly describe the public services provided:

FIRE PROTECTION

7. Expiration date of current elected/appointed officials' terms.

1/1/2001

## LEGAL COMPLIANCE

### **PART II. PUBLIC BID LAW**

8. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A. All public works purchases exceeding \$100,000 have been publicly bid.

B. All material and supply purchases exceeding \$15,000 have been publicly bid.

Yes [] No [ ]

### **PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

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

Yes [] No [ ]

10. 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 [ ]

### **PART IV. LAWS AFFECTING BUDGETING**

11. We have complied with the budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-15) or the budget requirements of LSA-RS 39:33.

#### A. Local Budget Act

1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 39:1305).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 39:1305).

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 39:1306).

4. To the extent that proposed expenditures were greater than \$250,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (LSA-RS 39:1307).

5. The proposed budget was made available for public inspection at the location required by LSA-RS 39:1308.

6. All action necessary to adopt and finalize the budget was completed prior to year end. The adopted budget contained the same information as that required for the proposed budget (LSA-RS 39:1306).

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39:1309).

8. The chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected



expenditures to year end exceeded budgeted expenditures by five percent or more (LSA-RS 39:1311). (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue recognition primarily federal funds.)

9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1311.

Yes  No

**B. State Budget Requirements**

1. The state agency has complied with the budgetary requirements of LSA-RS 39:33.

Yes  No

**C. Licensing Boards**

1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342.

Yes  No

**PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS**

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:514, 24:515, and/or 33:463.

Yes  No

13. 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, 44:31, and 44:36.

Yes  No

14. We have filed our annual financial statements in accordance with LSA-RS 24:514, and 33:463 where applicable.

Yes  No

15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.

Yes  No

**PART VI. ASSET MANAGEMENT LAWS**

16. We have maintained records of our general fixed assets and movable property, as required by LSA-RS 24:515 and/or 39:321-332, as applicable.

Yes  No

**PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS**

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes  No

**PART VIII. DEBT RESTRICTION LAWS**

18. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes  No

19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).  
Yes  No

20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 39:1351).

Yes  No

**PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS**

21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes  No

22. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes  No

23. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes  No

**PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS**

**Police Juries**

24. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, LSA-RS 48:755(A).
- B. Development of a capital improvement program on a selective basis, LSA-RS 48:755.
- C. Centralized purchasing of equipment and supplies, LSA-RS 48:755.
- D. Centralized accounting, LSA-RS 48:755.
- E. A construction program based on engineering plans and inspections, LSA-RS 48:755.
- F. Selective maintenance program, LSA-RS 48:755.
- G. Annual certification of compliance to the legislative auditor, LSA-RS 48:758.

Yes  No

**School Boards**

25. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, LSA-RS 17:51-401.

Yes  No

26. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes  No

**Tax Collectors**

27. We have complied with the general statutory requirements of LSA-RS 47, Chapter 4.

Yes  No

**Sheriffs**

28. We have complied with the state supplemental pay regulations of LSA-RS 33:2218.8.

Yes  No

29. We have complied with LSA RS 33:1432 relating to the feeding and keeping of prisoners.  
Yes [ ] No [ ]

District Attorneys

30. We have complied with the regulations of the Louisiana Department of Social Services that relate to the Title IV-D Program.  
Yes [ ] No [ ]

Assessors

31. We have complied with the regulatory requirements found in Title 47 of the Louisiana Revised Statutes.  
Yes [ ] No [ ]

32. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.  
Yes [ ] No [ ]

Clerks of Court

33. We have complied with LSA RS 13:751-960.  
Yes [ ] No [ ]

Libraries

34. We have complied with the regulations of the Louisiana State Library.  
Yes [ ] No [ ]

Municipalities

35. Minutes are taken at all meetings of the governing authority. LSA-RS 42:7.1 (Act 665 of 1976).  
Yes [ ] No [ ]

36. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. LSA-RS 43:143-144 and A.G. 86-528.  
Yes [ ] No [ ]

37. All official action taken by the municipality is conducted at public meetings. LSA-RS 42:4.1-13.  
Yes [ ] No [ ]

Airports

38. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by LSA-RS 2:802.  
Yes [ ] No [ ]

39. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (LSA-RS 2:810).  
Yes [ ] No [ ]

40. All project funds have been expended on the project and for no other purpose (LSA-RS 2:810).  
Yes [ ] No [ ]

41. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 2:811).

Yes [ ] No [ ]

Ports

42. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by LSA-RS 34:3432.

Yes [ ] No [ ]

43. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (LSA-RS 34:3460).

Yes [ ] No [ ]

44. All project funds have been expended on the project and for no other purpose (LSA-RS 34:3460).

Yes [ ] No [ ]

45. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (LSA-RS 34:3460).

Yes [ ] No [ ]

46. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 34:3461).

Yes [ ] No [ ]

Sewerage Districts

47. We have complied with the statutory requirements of LSA-RS 33:3881-4160.

Yes [ ] No [ ]

Waterworks Districts

48. We have complied with the statutory requirements of LSA-RS 33:3811-3837.

Yes [ ] No [ ]

Utility Districts

49. We have complied with the statutory requirements of LSA-RS 33:4161-4548.

Yes [ ] No [ ]

Drainage and Irrigation Districts

50. We have complied with the statutory requirements of LSA-RS 38:1601-1707 (Drainage Districts); LSA-RS 38:1751-1921 (Gravity Drainage Districts); LSA-RS 38:1991-2048 (Levee and Drainage Districts); or LSA-RS 38:2101-2123 (Irrigation Districts), as appropriate.

Yes [ ] No [ ]

Fire Protection Districts

51. We have complied with the statutory requirements of LSA-RS 40:1491-1509.

Yes [x] No [ ]

Other Special Districts

52. We have complied with those specific statutory requirements of state law applicable to our district.

Yes [ ] No [ ]

The previous responses have been made to the best of our belief and knowledge.

.....	Secretary .....	Date
<i>William D. Sanderson</i>	Treasurer .....	Date
.....	President <i>6/26/00</i>	Date