

CHARMAINE PHILIPS-PLATENBURG
Certified Public Accountant

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AUDITED FINANCIAL STATEMENTS
OF
FUNDS ON DEPOSIT
ORLEANS PARISH CLERK OF CIVIL DISTRICT COURT
AS OF AND FOR THE YEAR ENDED
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 interested public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor, where appropriate, at the office of the parish clerk of court.

Release Date 7-26-00

**FUNDS ON DEPOSIT WITH THE CIVIL DISTRICT COURT FOR ORLEANS PARISH
NEW ORLEANS, LOUISIANA**

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CHARMAINE PHILIPS-PLATENBURG
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To: Dale N. Atkins, Clerk of Civil District Court for the Parish of Orleans

I have audited the accompanying statements of financial position of Funds on Deposit with the Civil District Court for the Parish of Orleans, as of December 31, 1999 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Clerk of Civil District Court. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Funds on Deposits with the Civil District Court for the Parish of Orleans as of December 31, 1999 and the changes in its net assets and its cash flows for the year then ended in conformity with the generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 26, 2000 on my consideration of the Organization's internal control structure and a report dated June 26, 2000 on its compliance with laws and regulations.


Charmaine Philips-Platenburg, CPA

New Orleans, LA
June 26, 2000

**FUNDS ON DEPOSIT WITH THE
CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 1999**

	Registry Fund	Appeals Fund
<i>Assets:</i>		
Cash	\$ 7,247,801	\$ 287,547
Certificates of Deposit	-	162,604
FHLMC Discount Note	4,956,944	-
Total Assets	\$ 12,204,745	\$ 450,151
 <i>Liabilities & Net Assets:</i>		
<i>Liabilities:</i>		
Deposits by Litigants and Interest Credited	\$ 11,919,738	\$ 376,706
Undistributed Interest	285,007	73,445
Total Liabilities	12,204,745	450,151
Net Assets:	-	-
Total Liabilities & Net Assets	\$ 12,204,745	\$ 450,151

**FUNDS ON DEPOSIT WITH THE
CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 1999**

TEMPORARILY RESTRICTED NET ASSETS

Investment Return	\$ 570,015
Net Assets Released From Restrictions:	
Transfer to Judicial Expense Fund	(285,008)
Transfer to Undistributed Interest	(285,007)
	<hr/>
TEMPORARILY RESTRICTED NET ASSETS	-
NET ASSETS AT BEGINNING OF YEAR	<hr/>
	-
NET ASSETS AT END OF YEAR	<hr/> <hr/>
	\$ -

**FUNDS ON DEPOSIT WITH THE
CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1999**

CASH FLOWS FROM ACTIVITIES:

Increase in Net Assets	\$ -
Adjustments to reconcile increase net assets to net cash provided by operating activities:	
Decrease in Deposits By Litigants	(624,640)
Decrease in Undistributed Interest	(30,820)
	(655,460)
NET CASH USED IN OPERATING ACTIVITIES:	(655,460)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(655,460)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	13,310,356
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 12,654,896

***NOTES TO THE FINANCIAL STATEMENTS
ORLEANS PARISH CLERK OF CIVIL DISTRICT COURT
NEW ORLEANS, LOUISIANA***

NOTE A – Summary of Significant Accounting Policies

Nature of Activities

The Civil District Court for the Parish of Orleans was created by LSA-R.S. 13:1136. The Registry of Court fund of the Civil District Court (CDC) was created by LSA-R.S. 1305.

Parties to litigation may deposit, or be ordered to deposit, cash or property in these funds in connection with the related litigation. Cash or property so deposited is the property of the litigants and is to be returned or disbursed to them upon the conclusion of the litigation.

The Clerk of Civil District Court is the custodian of the Registry of Court funds. The Clerk generally may only accept deposits into or disburse funds from the registry of court fund by order of the CDC.

With respect to the Registry of Court fund of Civil District Court, state statutes authorize the investment of these funds in interest-bearing accounts. The statutes provide that one-half of the interest earned shall be credited to the litigants' deposits and one-half shall be remitted to the Judicial Expense Fund as reimbursement of administrative costs associated with the Registry of Court fund.

Basis of Presentation

Basis of accounting refers to when revenue and expenses are recognized in the accounts and reported in the financial statements. Revenue from investments is recorded when earned. Expenses are accrued when incurred. The accompanying financial statements for the funds have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The clerk of court is an independently elected official; however, the clerk of court is fiscally dependant on the Civil District Courts of Orleans Parish. The Civil District Court of Orleans Parish maintains and provides funds for equipment and furniture of the clerk of court's office. Because the clerk of court is fiscally dependent on the police jury, the clerk of court was determined to be a component unit of the Civil District Court of Orleans Parish.

***NOTES TO THE FINANCIAL STATEMENTS
ORLEANS PARISH CLERK OF CIVIL DISTRICT COURT
NEW ORLEANS, LOUISIANA***

The accompanying financial statement present information only on the funds maintained by the clerk of court and do not present information on court system, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund Accounting

The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The Registry of Court Agency Funds and Appeals Fund account for assets held as an agent for others Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing deposits, and time deposits. Under state law, the clerk of court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments

Investments are limited by R.S.33:2955 and clerk of court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Cash Flows

For the purpose of the statements of cash flows, the organizations consider cash and cash equivalents to include all highly liquid investments.

**NOTES TO THE FINANCIAL STATEMENTS
ORLEANS PARISH CLERK OF CIVIL DISTRICT COURT
NEW ORLEANS, LOUISIANA**

NOTE B – Cash and Investments

Cash and investments consisted of the following:

Cash	\$ 7,085,197
Investments	4,956,944
Certificates of Deposit	<u>162,604</u>
	<u>\$12,204,745</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of 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 bank. 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 December 31, 1999, the clerk has \$7,247,801 in deposits (collected bank balances). These deposits are secured from risk by \$400,000 of federal deposit insurance and \$7,707,534 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

An investment held in the name of the Civil District Court by its agent is a Category 1 investment under GASB 3 requirements. Statutes authorize the Civil District Court to invest in direct United States Treasury obligations, bonds, debentures, notes or other indebtedness issued or guaranteed by U.S. government Instrumentalities which are federally sponsored or federal agencies that are backed by the full faith and credit of the United States; short-term repurchase agreements; and time certificates of deposit at financial institutions, state banks and national banks having their principal offices in Louisiana. Securities sold during 1999 totaled \$30,000,000.

The market value of the investment security as of December 31, 1999 is as follows:

	<u>Cost</u>	<u>Unrealized Gain</u>	<u>Unrealized Loss</u>	<u>Market Value</u>
U.S. Government Agency	<u>\$4,956,944</u>	<u>\$43,056</u>	<u>\$,0</u>	<u>\$5,000,000</u>

***NOTES TO THE FINANCIAL STATEMENTS
ORLEANS PARISH CLERK OF CIVIL DISTRICT COURT
NEW ORLEANS, LOUISIANA***

NOTE C -- FIDUCIARY FUNDS -- AGENCY FUNDS

APPEALS FUND

The Appeals Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

CHARMAINE PHILIPS-PLATENBURG
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To: Dale N. Atkins, Clerk of Civil District Court for the Parish of Orleans

I have audited the accompanying financial statements of Funds on Deposit with the Civil District Court for the Parish of Orleans as of and for the year ended December 31, 1999, and have issued my report thereon dated June 26, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Funds on Deposit with the Civil District Court of the Parish of Orleans financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Clerk of Civil District Court for the Parish of Orleans' internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters that I considered to be material weaknesses.

This report is intended solely for the information and use of management and others within the organization and over-sight entities and is not intended to be and should not be used by anyone other than those specified parties.



Charmaine Philips-Platenburg, CPA
New Orleans, Louisiana
June 26, 1999

**ORLEANS PARISH CLERK OF CIVIL DISTRICT COURT
NEW ORLEANS, LOUISIANA
SUPPLEMENTAL SCHEDULES
As of and for the Year Ended June 30, 1999**

PRIOR AUDIT FINDINGS

There are no prior year audit findings to report on.

CURRENT AUDIT FINDINGS

There are no current year audit findings.

MANAGEMENT LETTER

No management letter will be issued for this engagement. We do not have any comments to report on the operations of the clerk's office with respect to funds on deposit.

**RECEIVED
STATE AUDITOR
2000 JUL -5 AM 11:26**
LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Entities)

June 29, 2000 _____ (Date Transmitted)

Charmaine Philips- Platenburg, CPA
1340 Poydras St., Suite 2130
New Orleans, LA 70112

(Auditors)

In connection with your audit of our financial statements as of December 31, 1999 and for year then ended 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 June 29, 2000.

PART I. AGENCY PROFILE

1. Name and address of the organization.

Clerk, Civil District Court
421 Loyola Ave, Rm. 402
New Orleans, LA 70112

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.

Over 400,000

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.

Dale N. Atkins, Clerk-Civil District Court
Same address

4. Period of time covered by this questionnaire:

1999

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

La. R.S. 13:1308; La. R.S. 13:1305

6. Briefly describe the public services provided:

Record keeper of all civil suits filed in Orleans Parish. Fiduciary responsibility for funds filed in Registry of Court by court order and Appeals Fund.

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

May 2002

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 [X] 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 [X] 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 [X] 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). All budget information for the Clerk's office is legally required to be maintained by the Court En Banc.

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). See #11 above

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). See #11 above

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). See #11 above

5. The proposed budget was made available for public inspection at the location required by LSA-RS 39:1308. See #11 above
 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. See #11 above
 7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39:1309). See #11 above
 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.) See #11 above
 9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1311. See #11 above
- Yes [] No []

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of LSA-RS 39:33. See #11 above
- Yes [] No []

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342. N/A
- 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 [X] 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 [X] No []

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

Yes [X] No []

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

Yes [X] 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. N/A

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 [X] 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 [X] No []

19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).

Yes [X] No []

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

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 [X] 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 [X] 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 [X] No []

PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Police Juries N/A

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 **N/A**

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 **N/A**

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

Yes [] No []

Sheriffs **N/A**

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 **N/A**

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 **N/A**

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 [X] No []

Libraries **N/A**

34. We have complied with the regulations of the Louisiana State Library.

Yes [] No []

Municipalities **N/A**

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 N/A

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 N/A

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 N/A

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 **N/A**

49. We have complied with the statutory requirements of LSA-RS 33:4161-4548.
Yes [] No []

Drainage and Irrigation Districts **N/A**

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 **N/A**

51. We have complied with the statutory requirements of LSA-RS 40:1491-1509.
Yes [] No []

Other Special Districts **N/A**

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.

Dale M. Atkins

Clerk- Civil District Court

June 29, 2000 Date