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GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
WILSON, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
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 concerned public officials. The report is available for inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-16-00

GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
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**PHIL T. GRAHAM**  
CERTIFIED PUBLIC ACCOUNTANT

---

7732 GOODWOOD BOULEVARD, SUITE F ♦ BATON ROUGE, LOUISIANA 70806  
TELEPHONE: 225/928-4865 ♦ FAX: 225/928-4866

May 29, 2000

To the Board of Commissioners of  
Gas Utility District No. 1 of  
East Feliciana Parish

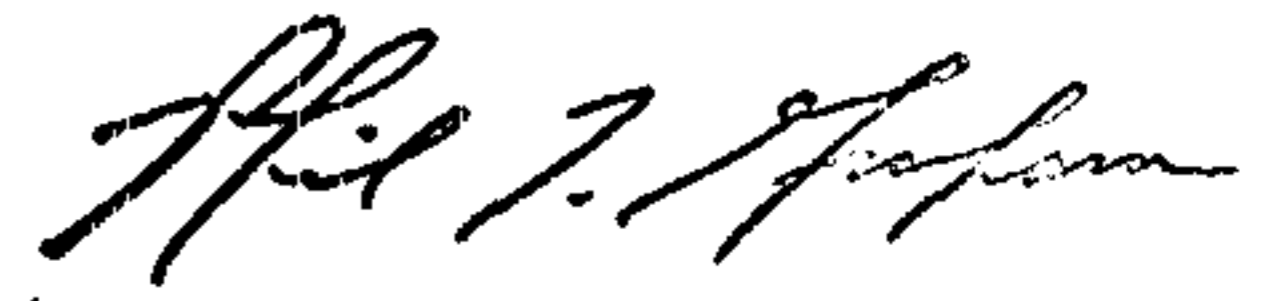
I have compiled the accompanying balance sheet of

GAS UTILITY DISTRICT NO. 1 OF EAST FELICIANA PARISH

a component of East Feliciana Parish Police Jury, as of December 31, 1999, and the related statement of revenues, expenses, changes in retained earnings, and cash flows for the year then ended, in accordance with Statements on 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 of Gas Utility District No. 1 of East Feliciana Parish. 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 Government Audit Guide and the provisions of state law, I have issued a report dated May 29, 2000, on the results of my agreed-upon procedures.



GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
BALANCE SHEET  
DECEMBER 31, 1999  
(WITH DECEMBER 31, 1998 COMPARATIVE DATA)

	<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
<u>CURRENT ASSETS</u>			
Cash		\$ 51,090	\$ 55,403
Accounts receivable - (net of allowance for doubtful accounts)		38,935	33,621
Accrued interest receivable		182	178
Prepaid expenses		<u>5,875</u>	<u>5,374</u>
Total Current Assets		<u>96,082</u>	<u>94,576</u>
 <u>FIXED ASSETS</u>			
Land		1,050	1,050
Building and improvements		19,575	19,575
Automotive		18,846	11,000
Office equipment		9,227	9,227
Maintenance equipment		38,180	38,180
Gas system		250,941	250,941
Less: accumulated depreciation		<u>(238,388)</u>	<u>(240,934)</u>
Total Fixed Assets		<u>99,431</u>	<u>89,039</u>
 <u>TOTAL ASSETS</u>		 <u>\$ 195,513</u>	 <u>\$ 183,615</u>

LIABILITIES AND RETAINED EARNINGS

<u>CURRENT LIABILITIES</u>			
Accounts payable		12,253	8,732
Payroll taxes payable		1,318	1,308
Sales taxes payable		659	406
Customer's deposits		<u>16,660</u>	<u>15,050</u>
Total Current Liabilities		<u>30,890</u>	<u>25,496</u>
 <u>CONTRIBUTIONS IN AID OF CONSTRUCTION</u>			
		<u>7,260</u>	<u>7,260</u>
 <u>RETAINED EARNINGS</u>			
		<u>157,363</u>	<u>150,859</u>
 <u>TOTAL LIABILITIES AND RETAINED EARNINGS</u>		 <u>\$ 195,513</u>	 <u>\$ 183,615</u>

See accompanying notes and accountant's report.

GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED DECEMBER 31, 1999  
(WITH YEAR ENDED DECEMBER 31, 1998 COMPARATIVE DATA)

	<u>1999</u>	<u>1998</u>
<u>REVENUE</u>		
Gas sales	\$ 166,368	\$ 170,519
<u>OPERATING EXPENSES</u>		
Auto expense	1,891	1,281
Bad debts	0	550
Bank charges	62	22
Billing expense	1,520	1,934
Board fees	8,670	8,205
Depreciation	8,454	6,921
Dues and subscriptions	662	881
Gas purchases	59,302	61,043
Insurance	15,780	15,602
Legal and professional	1,900	2,691
Miscellaneous	466	631
Office supplies	1,126	1,490
Payroll taxes	5,054	4,676
Repairs and maintenance	3,482	5,059
Salaries	50,458	50,256
Supplies	1,725	1,151
Taxes and licenses	488	618
Telephone	613	568
Utilities	<u>1,201</u>	<u>1,211</u>
Total Operating Expenses	<u>162,854</u>	<u>164,790</u>
<u>OPERATING INCOME (LOSS)</u>	<u>3,514</u>	<u>5,729</u>
<u>NONOPERATING REVENUES (EXPENSE)</u>		
Gain on disposal of fixed asset	1,000	0
Interest income	<u>1,990</u>	<u>2,207</u>
	<u>2,990</u>	<u>2,207</u>
<u>NET INCOME (LOSS)</u>	6,504	7,936
<u>BEGINNING RETAINED EARNINGS</u>	<u>150,859</u>	<u>142,923</u>
<u>ENDING RETAINED EARNINGS</u>	<u>\$ 157,363</u>	<u>\$ 150,859</u>

See accompanying notes and accountant's report.

GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1999  
(WITH THE YEAR ENDED DECEMBER 31, 1998 COMPARATIVE DATA)

	<u>1999</u>	<u>1998</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Net income (loss)	\$ 6,504	\$ 7,936
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	8,454	6,921
Bad debt provision	0	550
(Gain) loss on disposal of fixed asset	(1,000)	0
(Increase) Decrease in Assets:		
Accounts receivable	(5,314)	7,069
Prepaid expenses	(501)	666
Interest receivable	(4)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	3,521	(17,625)
Payroll taxes payable	10	393
Sales tax payable	253	(242)
Customer deposits	<u>1,610</u>	<u>2,330</u>
<u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	<u>13,533</u>	<u>7,998</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sale of fixed asset	1,000	0
Purchase of equipment	<u>(18,846)</u>	<u>(2,050)</u>
<u>NET CASH PROVIDED BY INVESTING ACTIVITIES</u>	<u>(17,846)</u>	<u>(2,050)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
<u>NET CASH USED IN FINANCING ACTIVITIES</u>	<u>0</u>	<u>0</u>
<u>NET DECREASE IN CASH</u>	(4,313)	5,948
<u>CASH AT BEGINNING OF YEAR</u>	<u>55,403</u>	<u>49,455</u>
<u>CASH AT END OF YEAR</u>	<u>\$ 51,090</u>	<u>\$ 55,403</u>
<u>SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION</u>		
Cash paid during the period for interest	<u>\$ 0</u>	<u>\$ 0</u>

See accompanying notes and accountant's report.

GAS UTILITY DISTRICT NO.1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Gas Utility District No. 1 of East Feliciana Parish was incorporated March 13, 1963, under the provision of Act. R.S. 415 of the Acts of Louisiana for the year 1960. The District operates under a Board of Commissioners form of government to provide natural gas to rural areas.

The accounting and reporting policies of the District conform to generally accepted accounting principles applicable to governments. Such accounting and reporting procedures also conform to the requirement of Louisiana Revised Statutes 24:517 and to Government Auditing Standards and to the industry audit guide, Audits of State and Local Government Units.

The following is a summary of certain significant accounting policies:

A. Fund Accounting

This proprietary fund is a component unit of the East Feliciana Parish Police Jury. A proprietary fund, also known as enterprise fund, is used to account for operations:

- a. That are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charge; or
- b. Where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

B. Basis of Accounting

Assets, liabilities, retained earnings, revenue, and expenses are recognized on the accrual basis of accounting whereby revenues are recognized when they are earned and expenses are recognized when incurred.

GAS UTILITY DISTRICT NO.1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Cash and Investments

At December 31, 1999, Gas Utility District has a carrying balance in cash and investments as follows:

	<u>12/31/99</u>
Petty cash	\$ 40
Demand deposit	18,682
Certificates of deposit	<u>32,368</u>
Total	<u>\$ 51,090</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 should 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. Cash and investments at December 31, 1999 are secured as follows:

	<u>12/31/99</u>
Bank balances	\$ 51,050
Federal deposit insurance	<u>51,050</u>
Balance uninsured	<u>\$ 0</u>

D. Certificates of Deposits

Certificates of deposits are stated at cost plus accumulated interest. Market value approximates the cost basis.

E. Cash Equivalents

For purposes of the statement of cash flows, the Gas Utility District considers all checking and savings accounts and all certificates of deposit to be cash equivalents.

F. Accounts Receivable

Accounts receivable consist of customer receivables for gas use. An allowance



GAS UTILITY DISTRICT NO.1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

is provided for losses on accounts receivable. The allowance is based on management's estimate of unrecoverable customer accounts at December 31, 1999.

G. Fixed Assets

Plant and equipment are stated at cost and do not purport to represent replacement or realizable values. The cost of depreciable property, plant and equipment is charged to earnings over the estimated useful lives of the assets. Expenditures for maintenance and repairs are charged to expenses as incurred; expenditures for renewals and betterments are generally capitalized. When properties are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in revenue. Depreciation of all depreciable property, plant and equipment is computed using the straight-line method over the following lives:

Building and improvements	15 - 20 years
Furniture and fixtures	5 - 10 years
Equipment and automotive	5 - 10 years
Gas systems	10 - 50 years

H. Taxes

The Gas Utility District is exempt from paying federal and state income tax. All local, state and federal payroll taxes are current.

I. Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements to provide an understanding of changes in the System's financial position and operations and is not intended to be a complete financial statement presentation.

J. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions

GAS UTILITY DISTRICT NO.1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,(CONTINUED)

that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE #2: CERTIFICATES OF DEPOSITS

The District had the following certificates of deposits as of December 31, 1999:

	<u>Interest</u> <u>Rate</u>	<u>Maturity</u> <u>Date</u>	<u>Amount</u>
Feliciana Bank	4.30%	June 24, 2000	\$ 13,534
	4.30%	January 4, 2000	8,648
Bank of Jackson	4.30%	June 28, 2000	<u>10,185</u>
			<u>\$ 32,367</u>

NOTE #3: ACCOUNTS RECEIVABLE

The accounts receivable aging as of December 31, 1999 is as follows:

	<u>1999</u>
Current	\$ 35,345
Over 30 days	<u>4,340</u>
	<u>\$ 39,685</u>

There was no bad debt expense as of December 31, 1999; the allowance for doubtful accounts for the period was \$750.

NOTE #4: PROPERTY AND EQUIPMENT

A summary of changes in fixed assets is as follows:

	BALANCE <u>12/31/98</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	BALANCE <u>12/31/99</u>
Buildings & improvements	\$ 19,575			\$ 19,575
Automotive	11,000	18,846	(11,000)	18,846
Office equipment	9,227			9,227
Maintenance equip.	38,180			38,180
Gas System	250,941			250,941
Land	<u>1,050</u>			<u>1,050</u>
Totals	<u>\$329,973</u>	<u>\$ 18,846</u>	<u>\$ (11,000)</u>	<u>\$ 337,819</u>

GAS UTILITY DISTRICT NO.1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE #5: BOARD FEES

Gas Utility District for the year ended December 31, 1999 paid the following fees to Board members:

Members	1999	
	Meetings	Amount
Bloyce Harrell	12	\$ 900
Lucille Hollins	13	975
Bobby Ross, President	13	1,170
Shirley Sensley	13	975
Earl Ravencraft, Sr.	12	900
Calvin Matthews	13	975
Mary Alice Sims	11	825
Iris Jelks	13	975
Judy Brown	13	975
		\$ 8,670

NOTE #6: VACATION, SICK LEAVE AND RETIREMENT

Employees earn ten (10) days of sick leave. Unused sick leave can be carried forward to the following year; however, employees will not be paid for sick time if they quit or are terminated. Therefore, no accrual for sick leave has been made. There was no unpaid vacation or accrued salaries as of December 31, 1999.

The Gas Utility District is a participant in the Federal Social Security Plan. This plan calls for employee contributions of 7.65% of earnings and employer matching contributions of 7.65%. The Gas Utility District contributed \$3,860 for the year ended December 31, 1999.

NOTE #7: SEGMENT INFORMATION FOR ENTERPRISE FUND

Gas Utility District No. 1 of East Feliciana Parish provides natural gas to rural areas in the parish. Segment information for the year ended December 31, 1999 is as follows:

	1999
<u>Operating Revenues</u>	<u>\$ 166,368</u>
<u>Depreciation Expense</u>	<u>8,454</u>

GAS UTILITY DISTRICT NO.1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE #7: SEGMENT INFORMATION FOR ENTERPRISE FUND (CONTINUED)

<u>Net Income (Loss)</u>		<u>6,504</u>
 <u>Property, Plant and Equipment:</u>		
Additions		<u>18,846</u>
Deletions		<u>11,000</u>
<u>Net Working Capital</u>		<u>65,192</u>
<u>Total Assets</u>		<u>195,513</u>
<u>Bonds and Other Long-Term Liabilities</u>		<u>0</u>
<u>Total Equity</u>		<u>\$ 157,363</u>

NOTE #8: CONCENTRATION OF CREDIT RISK

The District sells natural gas to customers in East Feliciana Parish, Louisiana. Future sales are subject to future supply which could fluctuate.

SUPPLEMENTAL INFORMATION

**PHIL T. GRAHAM**  
CERTIFIED PUBLIC ACCOUNTANT

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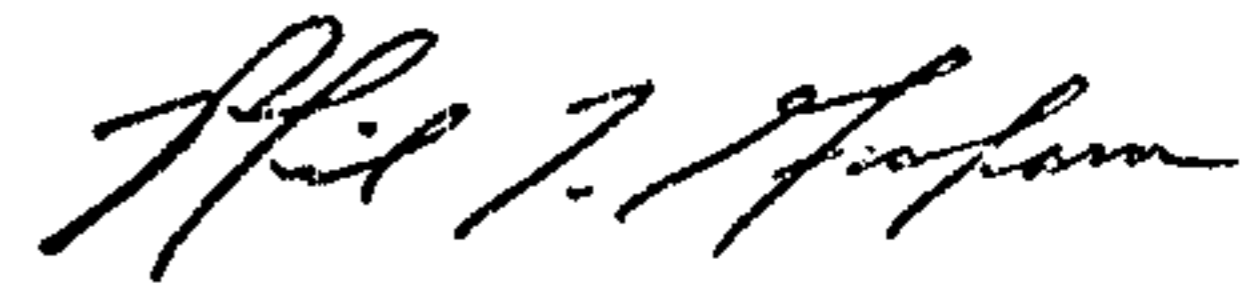
7732 GOODWOOD BOULEVARD, SUITE F ♦ BATON ROUGE, LOUISIANA 70806  
TELEPHONE: 225/928-4865 ♦ FAX: 225/928-4866

May 29, 2000

ACCOUNTANT'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Commissioners of  
Gas Utility District No.1 of  
East Feliciana Parish

My report on my compilation of the basic general purpose financial statements of Gas Utility District No. 1 of East Feliciana Parish for 1999 appears on page 1. 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 financial statements and, accordingly, do not express an opinion or any other form of assurance on them. The information included in the accompanying Schedules on Pages 13 and 14 is presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of management without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.



GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
SUPPLEMENTAL INFORMATION  
STATISTICAL DATA  
DECEMBER 31, 1999

SCHEDULE OF MCF PURCHASES, SALES AND OTHER CUSTOMER DATA

	<u>LOSS</u>	<u>1999</u> <u>MCF</u>	<u>AMOUNT</u>
Gas sales		17,174	\$166,368
Gas purchases		18,739	59,302
Gas losses	8.3%	1,565	
Gas losses accounted for	.3%	48	
Gas losses unaccounted for	8.0%	1,517	

The average number of customers for the year ending December 31, 1999, was 381.

SCHEDULE OF RESIDENTIAL BILLING RATES (PER MCF)

First MCF per month	\$ 12.00
Over 1 MCF	.90 per 1/10

See accountant's report on supplementary information.

GAS UTILITY DISTRICT NO. 1  
SUPPLEMENTAL INFORMATION  
FIVE YEAR COMPARATIVE DATA

	<u>12-31-99</u>	<u>12-31-98</u>	<u>12-31-97</u>	<u>12-31-96</u>	<u>12-31-95</u>
Gas Sales	\$166,368	\$170,519	\$174,821	\$196,139	\$179,479
Operating Expenses	<u>162,854</u> 3,514	<u>164,790</u> 5,729	<u>184,179</u> (9,358)	<u>208,309</u> (12,170)	<u>185,919</u> (6,440)
Nonoperating Revenues/(Expenses)	<u>2,990</u>	<u>2,207</u>	<u>1,859</u>	<u>1,887</u>	<u>1,931</u>
Net Income (Loss)	<u>6,504</u>	<u>7,936</u>	<u>(7,499)</u>	<u>(10,238)</u>	<u>(4,509)</u>
Number of Customers	<u>381</u>	<u>388</u>	<u>389</u>	<u>394</u>	<u>404</u>
Current Assets	\$ 96,082	\$ 94,576	\$100,922	\$ 87,215	\$ 85,131

See accountant's report on supplementary information.



May 29, 2000

INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES

Gas District Number 1 of  
East Feliciana Parish  
Wilson, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Gas District Number 1 of East Feliciana Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Gas District Number 1 of East Feliciana Parish's compliance with certain laws and regulations during and for the year ended December 31, 1999, 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 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Bids were obtained for the purchase of a vehicle. The proper procedures were followed in obtaining and awarding the bid.

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 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 in 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.

A budget is not required for a proprietary fund.

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

Not Applicable.

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

Not Applicable.

#### 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:

All items selected were properly coded.

- c. Determine whether payments received approval from proper authorities:

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the President of the Board of Commissioners. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full commission.

#### 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).

Gas Utility District #1 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Copies of these notices are dated and are retained with the board meeting minutes.

#### Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

I inspected listings of bank deposits 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.

I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

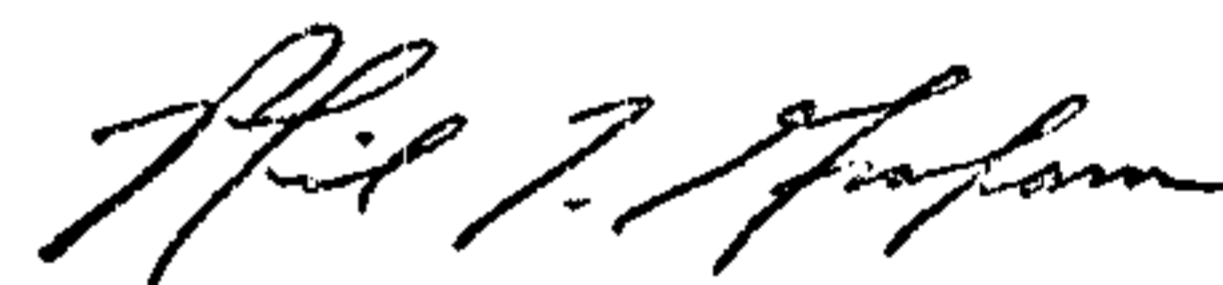
Prior Comments and Recommendations

12. I reviewed any prior-year suggestions, recommendations and/or comments to determine the extent to which such matters have been resolved.

There were no prior year comments or recommendations.

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 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 Gas District Number 1 of East Feliciana Parish's office and of 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.



**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

MAY 29, 2000 (Date Transmitted)

PHIL T. GRAHAM, CPA  
7732 Goodwood Blvd. Suite F  
Baton Rouge, LA 70806

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 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 regulation 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 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 service, loan, or promise, from anyone 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 39:1301-14) or the budget requirements of LSA-RS 39:34.

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, 44:31, and 44:36.

Yes  No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes  No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes  No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, 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 [ ]

**Advances and Bonuses**

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 [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Brenda E. Newkirk Secretary 4/13/00 Date

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

Billy J. Ross President 6-13-2000 Date