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# CONGRES' MONDIAL ACADIEN, INC:

## FINANCIAL STATEMENTS

For the Years Ended June 30, 1999 and 1998

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 Baston Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/2/2000

**WAYNE HALL & ASSOCIATES**  
Certified Public Accountants, LLC  
1304 Bertrand Drive, Suite F-8  
Lafayette, Louisiana 70506

CONGRES' MONDIAL ACADIEN, INC.

TABLE OF CONTENTS

	Page
INDEPENDENT ACCOUNTANT'S COMPILATION REPORT	1
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	2-4
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position, June 30, 1999 and 1998	5
Statement of Financial Position, June 30, 1998	6
Statement of Activities, June 30, 1999 and 1998	7
Statement of Activities, June 30, 1998	8
Statement of Cash Flows, June 30, 1999 and 1998	9
Statement of Cash Flows, June 30, 1998	10
Notes to Financial Statements	11-13
Louisiana Attestation Questionnaire	14-15

**WAYNE HALL & ASSOCIATES**

*Certified Public Accountants, LLC*

1304 Bertrand Drive, Suite F-8

Lafayette, LA 70506-9106

Congres' Mondial Acadien, Inc.  
Lafayette, LA

I have compiled the accompanying statement of position of Congres' Mondial Acadien, Inc. as of June 30, 1999 and 1998, and the related statement of activities and cash flows for the years 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. 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.

*Wayne Hall & Associates, CPAs, LLC*

June 7, 2000  
Lafayette, Louisiana

# WAYNE HALL & ASSOCIATES

*Certified Public Accountants, LLC*

1304 Bertrand Drive, Suite F-8

Lafayette, LA 70506-9106

## Independent Accountant's Report On Applying Agreed-Upon Procedures

To The Management of Congres' Mondial Acadien, Inc.

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Congres' Mondial Acadien, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency solely to assist the users in evaluating management's assertions about Congres' Mondial Acadien, Inc. compliance with certain laws and regulations during the years ended June 30, 1999 & 1998 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, we 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.

### *Federal, State, and Local Award*

1. Determine the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Congres' Mondial Acadien, Inc.'s State Award expenditures for all State programs for the fiscal years as follow:

Grant Name	Grant Year	CDFA No.	Amount
State Of Louisiana Cooperative Endeavor Agreement	June 1, 1997-1998	N/A	99,996
	June 1, 1998-1999		248,669
Lafayette City Parish Consolidated Government Public Service Contract	June 1, 1997-1998	N/A	25,000
	June 1, 1998-1999		39,036

2. For each Federal, state, and local award, we randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

3. For the items selected in procedure 2, we traced the twenty-four disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the twenty-four selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, we determined if the twenty-four disbursements were properly coded to the correct fund and general ledger account.

Although the money funds were segregated the expenses were not segregated by fund.

5. For the items selected in procedure 2, we determine whether the twenty-four disbursements received approval from proper authorities.

Inspection of documentation supporting each of the twenty-four selected disbursements indicated approvals from the accountant and the chairman of the board. In addition, each of the disbursements were traced to the Congres' Mondial Acadien, Inc.'s minute book where they were approved by the full board.

6. For the items selected in procedure 2: For Federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in *the Compliance Supplement* (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, we determined whether the disbursements complied with the grant agreement relating to:

**Activities Allowed or unallowed:**

We reviewed the previously listed disbursements for types of services allowed or not allowed. All checks comply with the allowability requirements.

**Eligibility**

We reviewed the previously listed disbursements for eligibility requirements. All checks comply with the eligibility requirements.

**Reporting**

We reviewed the previously listed disbursements for reporting requirements. All checks comply with the reporting requirements.

**Meetings**

7. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meeting law).

Congres' Mondial Acadien, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of the Congres' Mondial Acadien, Inc.'s office.

**Comprehensive Budget**

8. For all grants exceeding five thousand dollars, we determined that each applicable Federal, state, or local grantor agency/agencies was provided with a comprehensive

budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Congres' Mondial Acadien, Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Congres' Mondial Acadien, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency 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.

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This report is intended solely for the use of management of Congres' Mondial Acadien, Inc., the Legislative Auditor (State Of Louisiana), and the applicable state grantor agency 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.

*Wayne Hall & Associates, CPA's, LLC*

June 7, 2000

**CONGRES' MONDIAL ACADIEN, INC.**

**STATEMENT OF FINANCIAL POSITION**

June 30, 1999 and 1998

ASSETS

	<u>Current Funds</u>		<u>Plant Fund</u>	<u>Total All Funds</u>	
	<u>Unrestricted</u>	<u>Restricted</u>		<u>1999</u>	<u>1998</u>
<u>Current Assets:</u>					
Cash In Bank	\$ 16,753	-	-	\$ 16,753	\$ 10,933
Accounts Receivable-LA Govt.		61,169		61,169	24,996
Accounts Receivable-Parish Govt.		39,036		39,036	-
Accounts Receivable-Employees	110	-	-	110	1,173
Due from Other Funds	77,289			77,289	34,358
<b>Total Current Assets</b>	<b>94,152</b>	<b>100,205</b>	<b>-</b>	<b>194,357</b>	<b>71,460</b>
<u>Property, Plant &amp; Equipment:</u>					
Property & Equipment	-	-	18,792	18,792	12,713
Accumulated Depreciation	-	-	(5,670)	(5,670)	(2,335)
<b>Total Property, Plant &amp; Equipment</b>	<b>-</b>	<b>-</b>	<b>13,122</b>	<b>13,122</b>	<b>10,378</b>
<u>Other Assets</u>					
Official Song	-	-	8,249	8,249	-
Accumulated Amortization	-	-		0	-
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>8,249</b>	<b>8,249</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>\$ 94,152</b>	<b>\$ 100,205</b>	<b>\$ 21,371</b>	<b>\$ 215,728</b>	<b>\$ 81,838</b>

LIABILITIES & NET ASSETS

<u>Liabilities:</u>					
Cash Overdraft	-	12,278	-	\$ 12,278	\$ 193
Accounts Payable	-	-	-	0	1,571
Accrued Payroll	-	9,881	-	9,881	
Payroll Taxes Payable	1,737	757	-	2,494	3,088
Line of Credit-Hibernia Bank	-	-	-	0	32,696
Line of Credit-St. Martin Bank	85,071	-	-	85,071	-
Due To Other Funds	-	77,289	-	77,289	34,358
<b>Total Current Liabilities</b>	<b>86,808</b>	<b>100,205</b>	<b>-</b>	<b>187,013</b>	<b>71,906</b>
<u>Net Assets:</u>					
Net Assets	7,344	-	21,371	28,715	9,932
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 94,152</b>	<b>\$ 100,205</b>	<b>\$ 21,371</b>	<b>\$ 215,728</b>	<b>\$ 81,838</b>

See Accountant's Audit Report

**CONGRES' MONDIAL ACADIEN, INC.**

**STATEMENT OF FINANCIAL POSITION**

June 30, 1998

ASSETS

	<u>Current Funds</u>		<u>Plant Fund</u>	<u>Total All Funds 1998</u>
	<u>Unrestricted</u>	<u>Restricted</u>		
<u>Current Assets:</u>				
Cash In Bank	-	\$ 10,933	-	\$ 10,933
Accounts Receivable-LA Govt.	-	24,996	-	24,996
Accounts Receivable-Employees	1,173	-	-	1,173
Due from Other Funds	34,358	-	-	34,358
<b>Total Current Assets</b>	<b>35,531</b>	<b>35,929</b>	<b>-</b>	<b>71,460</b>
<u>Property, Plant &amp; Equipment:</u>				
Property & Equipment	-	-	12,713	12,713
Accumulated Depreciation	-	-	(2,335)	(2,335)
<b>Total Property, Plant &amp; Equipment</b>	<b>-</b>	<b>-</b>	<b>10,378</b>	<b>10,378</b>
<b>TOTAL ASSETS</b>	<b>\$ 35,531</b>	<b>\$ 35,929</b>	<b>\$ 10,378</b>	<b>\$ 81,838</b>

LIABILITIES & NET ASSETS

<u>Liabilities:</u>				
Cash Overdraft	\$ 193	-	-	\$ 193
Accounts Payable	-	1,571	-	1,571
Payroll Taxes Payable	3,088	-	-	3,088
Line of Credit-Hibernia	32,696	-	-	32,696
Due To Other Funds	-	34,358	-	34,358
<b>Total Current Liabilities</b>	<b>35,977</b>	<b>35,929</b>	<b>-</b>	<b>71,906</b>
<u>Net Assets:</u>				
Net Assets	(446)	-	10,378	9,932
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 35,531</b>	<b>\$ 35,929</b>	<b>\$ 10,378</b>	<b>\$ 81,838</b>



**CONGRES' MONDIAL ACADIEN, INC.**

**STATEMENT OF ACTIVITIES**

For the Years Ended June 30, 1999 and 1998

	Current Funds		Plant Fund	TOTAL ALL FUNDS	
	Unrestricted	Restricted		1999	1998
<b>REVENUES</b>					
Louisiana State Grant	-	\$ 248,669	-	\$ 248,669	\$ 99,996
Lafayette Parish Funds	-	39,035	-	39,035	25,000
Donations	162,746	-	-	162,746	72,775
<b>TOTAL REVENUES</b>	<b>162,746</b>	<b>287,704</b>	<b>-</b>	<b>450,450</b>	<b>197,771</b>
<b>EXPENDITURES</b>					
Salary	41,136	92,911	-	134,047	77,275
Employee Taxes & Benefits	3,049	7,110	-	10,159	5,502
Accounting & Professional	-	3,750	-	3,750	7,060
Advertising	2,327	-	-	2,327	2,155
Auto/Bus Expenses	-	3,093	-	3,093	7,544
ASA Travel/Tuition/Chapone	-	2,003	-	2,003	1,287
Assembly Copy	32	-	-	32	1,026
Bank Service Charges	1,609	287	-	1,896	447
Brochures Cost	-	2,224	-	2,224	8,220
Contract Labor	1,000	-	-	1,000	500
Contributions	-	-	-	-	50
Computer Expense	-	-	-	-	432
Concerts & Entertainment	3,656	84,242	-	87,898	-
Depreciation	-	-	3,335	3,335	2,192
Dues & Subscriptions	1,180	-	-	1,180	828
Entertainment & Meals	3,301	-	-	3,301	3,713
Fees & Memberships	58	60	-	118	975
Fesival Band	5,200	-	-	5,200	3,500
Graphic Design	-	4,018	-	4,018	-
Grants to Families	12,488	-	-	12,488	-
Insurance	240	12,600	-	12,840	2,129
Maintenance & Repairs	513	-	-	513	3,502
Office Expense	13,605	2,242	-	15,847	6,336
Penalties	53	-	-	53	48
Postage/Packing	327	11,413	-	11,740	7,379
Promotional	12,668	19,610	-	32,278	10,508
Publications	1,669	1,641	-	3,310	1,040
Rent	149	8,113	-	8,262	8,366
Telephone	15,365	8,623	-	23,988	15,436
Travel	22,561	12,937	-	35,498	19,278
Interest Expense	9,269	-	-	9,269	2,081
<b>TOTAL EXPENDITURES</b>	<b>151,455</b>	<b>276,877</b>	<b>3,335</b>	<b>431,667</b>	<b>198,809</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER(UNDER) EXPENSES BEFORE CAPITAL ADDITIONS</b>	<b>11,291</b>	<b>10,827</b>	<b>(3,335)</b>	<b>18,783</b>	<b>(1,038)</b>
Assets Purchased	(3,501)	(10,827)	14,328	-	-
<b>CHANGE IN NET ASSETS</b>	<b>7,790</b>	<b>-</b>	<b>10,993</b>	<b>18,783</b>	<b>(1,038)</b>
<b>NET ASSETS, BEG. OF YEAR</b>	<b>(446)</b>	<b>-</b>	<b>10,378</b>	<b>9,932</b>	<b>10,970</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 7,344</b>	<b>-</b>	<b>\$ 21,371</b>	<b>\$ 28,715</b>	<b>\$ 9,932</b>

**CONGRES' MONDIAL ACADIEN, INC.**

**STATEMENT OF ACTIVITIES**

For the Years Ended June 30, 1998

	<u>Current Funds</u>		<u>Plant Fund</u>	<u>Total All Funds</u>
	<u>Unrestricted</u>	<u>Restricted</u>		<u>1998</u>
<u>REVENUES</u>				
Louisiana State Grant	-	\$ 99,996	-	\$ 99,996
Lafayette Parish Funds	-	25,000	-	25,000
Donations	72,775	-	-	72,775
<b>TOTAL REVENUES</b>	<b>72,775</b>	<b>124,996</b>	<b>-</b>	<b>197,771</b>
<u>EXPENDITURES</u>				
Salary	14,326	62,949	-	77,275
Employee Taxes & Benefits	678	4,824	-	5,502
Accounting & Professional	6,055	1,005	-	7,060
Advertising	-	2,155	-	2,155
Auto/Bus Expenses	142	7,402	-	7,544
ASA Travel/Tuition/Chapone	-	1,287	-	1,287
Assembly Copy	1,026	-	-	1,026
Bank Service Charges	160	287	-	447
Brochures Cost	-	8,220	-	8,220
Contract Labor	500	-	-	500
Contributions	50	-	-	50
Computer Expense	432	-	-	432
Depreciation	-	-	2,192	2,192
Dues & Subscriptions	828	-	-	828
Entertainment & Meals	3,713	-	-	3,713
Fees & Memberships	475	500	-	975
Fesival Band	3,500	-	-	3,500
Insurance	2,129	-	-	2,129
Maintenance & Repairs	2,795	707	-	3,502
Office Expense	4,989	1,347	-	6,336
Penalties	48	-	-	48
Postage/Packing	1,466	5,913	-	7,379
Promotional	2,472	8,036	-	10,508
Publications	1,040	-	-	1,040
Rent	-	8,366	-	8,366
Telephone	12,701	2,735	-	15,436
Travel	12,747	6,531	-	19,278
Interest Expense	2,081	-	-	2,081
<b>TOTAL EXPENDITURES</b>	<b>74,353</b>	<b>122,264</b>	<b>2,192</b>	<b>198,809</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER(UNDER) EXPENSES BEFORE CAPITAL ADDITIONS</b>	<b>(1,578)</b>	<b>2,732</b>	<b>(2,192)</b>	<b>(1,038)</b>
Assets Purchased	(4,447)	(2,732)	7,179	-
<b>CHANGE IN NET ASSETS</b>	<b>(6,025)</b>	<b>-</b>	<b>4,987</b>	<b>(1,038)</b>
<b>NET ASSETS, BEG. OF YEAR</b>	<b>5,579</b>	<b>-</b>	<b>5,391</b>	<b>10,970</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ (446)</b>	<b>-</b>	<b>\$ 10,378</b>	<b>\$ 9,932</b>

See Accountant's Audit Report

**CONGRES' MONDIAL ACADIEN, INC.**

**STATEMENT OF CASH FLOWS**  
For the Years Ended June 30, 1999 and 1998

	<u>Current Funds</u>		<u>Plant Fund</u>	<u>TOTAL ALL FUNDS</u>	
	<u>Unrestricted</u>	<u>Restricted</u>		<u>1999</u>	<u>1998</u>
Change in net assets					
Adjustment to reconcile change in assets to net cash provided by operating activities:	\$ 7,790	-	\$ 10,993	\$ 18,783	\$ (1,038)
Depreciation & Amortization	-	-	3,335	3,335	2,192
(Increase)Decrease in Acc. Rec.-LA	-	(36,173)	-	(36,173)	(24,996)
(Increase)Decrease in Acc. Rec.-Par.	-	(39,036)	-	(39,036)	-
(Increase) Decrease in Acc. Rec.-Imp	1,063	-	-	1,063	(699)
(Increase)Decrease in Due from Other Fun	(42,931)	42,931	-	-	-
Increase(Decrease) in Cash Overdraft	(193)	12,278	-	12,085	80
Increase(Decrease) in Account Payable	-	(1,571)	-	(1,571)	218
Increase (Decrease) in Accrued Payroll	-	9,881	-	9,881	-
Increase (Decrease) in Payroll Taxes	(1,351)	757	-	(594)	1,034
<b>Total Resources Provided</b>	<b>(35,622)</b>	<b>(10,933)</b>	<b>14,328</b>	<b>(32,227)</b>	<b>(23,209)</b>
Resources Used:					
Line of Credit	52,375	-	-	52,375	31,696
Assets Purchased	-	-	(14,328)	(14,328)	(7,179)
<b>Total Resources Used</b>	<b>52,375</b>	<b>-</b>	<b>-</b>	<b>38,047</b>	<b>24,517</b>
<b>Total Increase (Decrease) in Cash</b>	<b>16,753</b>	<b>(10,933)</b>	<b>-</b>	<b>5,820</b>	<b>1,308</b>
Cash Balance, Beginning of Year	-	10,933	-	10,933	9,625
<b>Cash Balance, End of Year</b>	<b>\$ 16,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,753</b>	<b>\$ 10,933</b>

See Accountant's Audit Report

**CONGRES' MONDIAL ACADIEN, INC.**

**STATEMENT OF CASH FLOWS**  
For the Years Ended June 30, 1998

	<u>Current Funds</u>		<u>Plant Fund</u>	<u>Total all Funds</u>
	<u>Unrestricted</u>	<u>Restricted</u>		<u>1998</u>
Change in net assets				
Adjustment to reconcile change in assets to net cash provided by operating activities:				
Depreciation & Amortization	(6,025)	-	4,987	\$ (1,038)
(Increase) Decrease in Accounts Rec.-LA Govt.	-	(24,996)	-	(24,996)
(Increase) Decrease in Accounts Rec.-Emp	(699)	-	-	(699)
(Increase) Decrease in Due from Other Funds	(24,733)	24,733	-	-
Increase (Decrease) in Cash Overdraft	80	-	-	80
Increase (Decrease) in Account Payable	(1,353)	1,571	-	218
Increase (Decrease) in Payroll Taxes	1,034	-	-	1,034
<b>Total Resources Provided</b>	<b>(31,696)</b>	<b>1,308</b>	<b>7,179</b>	<b>(23,209)</b>
Resources Used:				
Line of Credit	31,696	-	-	31,696
Assets Purchased	-	-	(7,179)	(7,179)
<b>Total Resources Used</b>	<b>31,696</b>	<b>-</b>	<b>(7,179)</b>	<b>24,517</b>
<b>Total Increase (Decrease) in Cash</b>	<b>0</b>	<b>1,308</b>	<b>-</b>	<b>1,308</b>
Cash Balance, Beginning of Year	-	9,625	-	9,625
<b>Cash Balance, End of Year</b>	<b>-</b>	<b>\$ 10,933</b>	<b>\$ -</b>	<b>\$ 10,933</b>

**Congres' Mondial Acadien, Inc.**  
**New Iberia, Louisiana**  
**Notes to Financial Statements**

**1. Summary of Significant Accounting Policies**

Congres' Mondial Acadien, Inc., is a private nonprofit organization under the laws of the State of Louisiana that began operations February 18, 1993. Congres' Mondial Acadien, Inc. is governed by a Board of Directors composed of four members.

Congres' Mondial Acadien, Inc. is an organization in charge of organizing the CMA 1999 community event. This program is funded by the State of Louisiana, Lafayette Parish Consolidated Government and by private donations.

**A. Fund Accounting**

To ensure observance of limitations and restrictions placed on the use of revenues and grants received by Congres' Mondial Acadien, Inc., the accounts of the agency are maintained in accordance with the principles of fund accounting. This is the procedure by which the revenues and expenditures are accounted for in different program accounts to facilitate reporting and proper disposition of the different funds received. The funds presented in the financial statements are described as follows:

Unrestricted Funds - This includes funds not restricted and available for general use by the agency.

Restricted Funds - This includes funds restricted due to grants and contractual terms by the funding source. The Continued existence of these funds will be dependent upon contractual renewals with the funding source

**B. Basis of Accounting**

The financial statements of Congres' Mondial Acadien, Inc. have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**C. Income Taxes**

Congres' Mondial Acadien, Inc. is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code, and is not classified as a private foundation.

**D. Retirement Obligations**

The employees of Congres' Mondial Acadien, Inc. are members of the Social Security System. There are no other retirement plans available through Congres' Mondial Acadien, Inc.

**Congres' Mondial Acadien, Inc.**  
**New Iberia, Louisiana**  
**Notes to Financial Statements**

**E. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results may differ from those estimates.

**F. Cash**

For purposes of the statement of cash flows, the company considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents. Parish and State funds are kept in separate cash accounts as required by the program.

**2. Property & Equipment**

Donated assets are valued at fair market value at the time of donation. All other fixed assets are stated at cost. Depreciation is provided on a straight-line basis over estimated useful lives of assets. Depreciation expense for the period under compilation is \$3,335 and \$2,192 for the year ended June 30, 1999 and 1998, respectively. The organization purchased an official song in June of 1999, which cost \$8,249.

At June 30, 1999 and 1998 the costs of property and equipment was as follows:

	5-7 Years	1999	1998
Furniture and Equipment		\$18,792	\$12,713
Beginning Accumulated Depreciation		2,335	143
Depreciation Expense		<u>3,335</u>	<u>2,192</u>
Ending Depreciation		<u>5,670</u>	<u>2,335</u>

**3. Financial Instruments**

Concentrations of Credit Risk

Financial instruments that potentially subject Congres' Mondial Acadien, Inc. to concentrations of credit risk consist principally of temporary cash investments and accounts receivable.

**Congres' Mondial Acadien, Inc.**  
**New Iberia, Louisiana**  
**Notes to Financial Statements**

Congres' Mondial Acadien, Inc. maintains its cash balances at one local financial institution. The balances are insured by the FDIC up to \$100,000. At June 30, 1999 and 1998 there were no uninsured balances at the institution.

**4. Leases**

Congres' Mondial Acadien, Inc. has an operating lease with Copy & Camera for a copier for the years ending June 30, 1999 and 1998. The expense for June 30, 1999 and 1998 was \$8,262 and \$8,366 respectively.

**5. Related Party Transactions**

The Directors salary totaled \$45,196 and \$50,460 in the years ending June 30, 1999 and 1998 respectively.

CONGRES MONDIAL ACADIEN, INC.  
P.O. BOX 3804  
LAFAYETTE, LA 70502-3804

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Quasi-public Entities)**

December 6, 1999

Wayne Hall & Associates, CPA's, LLC  
1304 Bertrand Drive, Suite F-8  
Lafayette, LA 70506

In connection with your compilation of our financial statements as of June 30, 1998 and 1999 and for the period 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/representation).

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes  No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes  No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No



We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [] No [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [] No [ ]

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [] No [ ]

**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

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 federal, state, and local grants, to include the applicable 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 will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date  
\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date  
\_\_\_\_\_  
President 3/28/2020 Date