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RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
RAYVILLE, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
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 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 08-02-00

RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY

Component Unit Financial Statements and  
Accountant's Report  
As of and for the Year Ended December 31, 1999  
With Supplemental Information

**CONTENTS**

	<u>STATEMENT</u>	<u>PAGE</u>
Accountant's Report on the Financial Statements		1
Component Unit Financial Statements:		
Special Revenue Fund:		
Balance Sheet, December 31, 1999	A	2
Statement of Revenues, Expenditures and Changes in Fund Balance for the Year Ended December 31, 1999	B	3
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (Non GAAP Basis) and Actual for the Year Ended December 31, 1999	C	4
Notes to Financial Statements		5 - 12
	<u>SCHEDULE</u>	<u>PAGE</u>
Supplemental Information Schedules:		
Schedule of Compensation Paid Board Members	1	14
Summary Schedule of Prior Audit Findings	2	15
Corrective Action Plan for Current Year Audit Findings	3	16
Independent Accountant's Report on Applying Agreed-Upon Procedures		17 - 20
Louisiana Attestation Questionnaire (completed by District)		

**OSWALT & ZARRO**  
*A Corporation of Certified Public Accountants*

---

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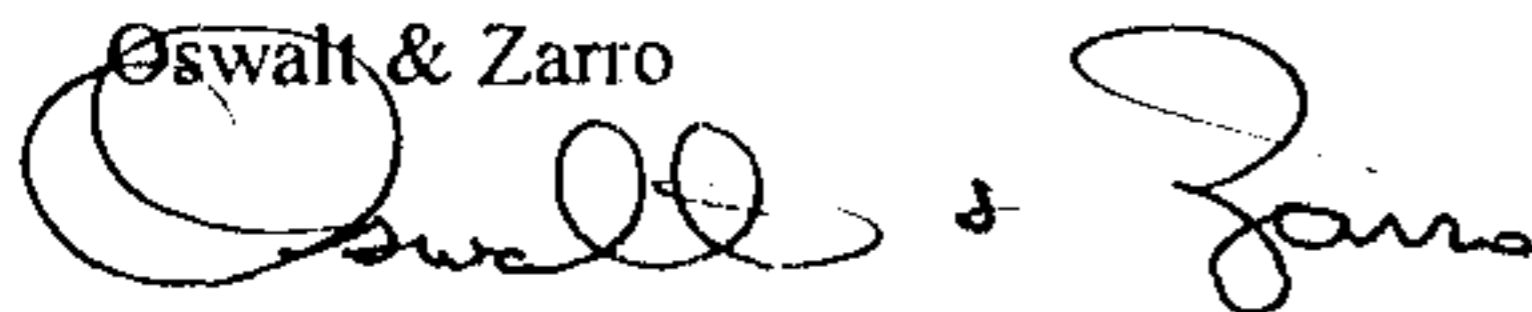
Accountant's Report

BOARD OF COMMISSIONERS  
RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

We have compiled the accompanying combined financial statements of Richland Parish Communication District, a component unit of Richland Parish Police Jury, as of and for the year ended December 31, 1999, and the accompanying supplementary information contained in Schedules I, II and III, which are presented only for supplementary analysis purposes, 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 and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules 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 provisions of state law, we have issued a report, dated June 21, 2000, on the results of our agreed-upon procedures.

Oswalt & Zarro  


June 21, 2000  
Rayville, Louisiana

RICHLAND PARISH COMMUNICATION DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana

SPECIAL REVENUE FUND  
 BALANCE SHEET  
 December 31, 1999

ASSETS

Cash	145,210.
Accrued Interest Receivable	1,811.
Office Improvements	7,591.
Furniture, Fixtures and Equipment	126,708.
Accumulated Depreciation	<u>(117,196)</u>
Total Assets	<u>164,124.</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts Payable	1,606.
Accrued Payroll Taxes	<u>252.</u>
Total Liabilities	<u>1,858.</u>
Fund Balance:	
Unreserved - Undesignated	132,620.
Reserved	<u>29,646.</u>
Total Fund Equity	<u>162,266.</u>
Total Liabilities and Fund Balance	<u>164,124.</u>

See the accountant's report and the accompanying notes.

RICHLAND PARISH COMMUNICATION DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana

SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE  
 For the Year Ended December 31, 1999

	December 31 1999
<u>REVENUES</u>	
911 Fees	103,038.
Maps and Signs	2,447.
Interest	<u>5,737.</u>
Total Revenues	<u>111,222.</u>
<u>EXPENDITURES</u>	
Depreciation	16,563.
Dues & Subscriptions	224.
Line Fees	13,825
Insurance	1,230.
Office Supplies	2,770.
Payroll Taxes	1,433.
Professional Fees	750.
Posts & Materials	5,398.
Repairs and Maintenance	6,677
Retirement	1,314.
Salary	26,935.
Travel	2,719.
Telephone	<u>3,538.</u>
Total Expenditures	<u>83,376.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	27,846.
FUND BALANCE - BEGINNING	<u>134,420.</u>
FUND BALANCE - ENDING	<u>162,266.</u>

See the accountant's report and the accompanying notes.

RICHLAND PARISH COMMUNICATION DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana

SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
 For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
911 Fees	104,000.	103,038.	(962.)
Maps and Signs	2,600.	2,447.	(153.)
Interest	<u>3,900.</u>	<u>4,213.</u>	<u>313.</u>
Total Revenues	<u>110,500.</u>	<u>109,698.</u>	<u>(802.)</u>
<u>EXPENDITURES</u>			
Depreciation	15,055.	16,563.	(1,508.)
Dues and Subscriptions	100.	224.	(124.)
Line Fees	14,000.	13,960.	40.
Insurance	1,500.	1,430.	70.
Office Supplies	3,000.	2,752.	248.
Payroll Taxes	2,000.	1,652.	348.
Posts & Materials	5,400.	5,398.	2.
Professional Fees	800.	750.	50.
Repairs and Maintenance	9,200.	6,677.	2,523.
Retirement	1,500.	2,077.	(577.)
Salary	30,000.	26,935.	3,065.
Travel	3,000.	2,719.	281.
Telephone	<u>3,300.</u>	<u>3,476.</u>	<u>(177.)</u>
Total Expenditures	<u>88,855.</u>	<u>84,613.</u>	<u>4,242.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	21,645.	25,085.	3,440.
FUND BALANCE - BEGINNING	<u>134,420.</u>	<u>134,420.</u>	-
FUND BALANCE - ENDING	<u>156,065.</u>	<u>159,505.</u>	<u>3,440.</u>

See the accountant's report and the accompanying notes.



RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

INTRODUCTION

Richland Parish Communication District was created by resolution of the Richland Parish Police Jury on January 16, 1990, for the purpose of installation, maintenance and operation of a 911 emergency system in Richland Parish. The district is governed by a board of commissioners consisting of seven members. The board is appointed by the Richland Parish Police Jury and serves a four-year term. The commissioners receive no compensation for their services.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of Richland Parish Communication District 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.

B. REPORTING ENTITY

The district is a component unit of the Richland Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

- 5 -

See the accountant's report.

RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

C. FUND ACCOUNTING

The district uses a special revenue fund 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 special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the special revenue funds. The special revenue funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGETS

Preliminary budget for the ensuing year is prepared by the secretary-treasurer during November of each year. At the December meeting the budget is available for public inspection and is approved prior to the end of the meeting. All annual appropriations lapse at year-end.



RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

The budget comparison statements included in the accompanying financial statements reflect the original adopted budget including all amendments made during the year. The following reconciles the excess (deficiencies) of revenues over expenditures for the Special Revenue Fund as shown on Statement C (Non-GAAP basis) with amounts shown on Statement B (GAAP basis):

	December 31
	<u>1999</u>
Excess of revenues over expenditures (Non-GAAP basis)	25,085.
(Increase) Decrease	<u>(2,761.)</u>
Excess of revenues over expenditures (GAAP basis)	<u>27,846.</u>

F. ENCUMBRANCES

The district does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of one year or less. Under state law, the district 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.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the special revenue fund. Interest costs incurred during construction are capitalized. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Depreciation is provided over the estimated useful lives of the assets using the MACRS 200% method.

RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

I. COMPENSATED ABSENCES

The district has the following policy relating to vacation and sick leave:

Vacation leave is accrued on the basis of length of service:

1 to 10 years	10 days per year
10 and over	15 days per year

This may not be accumulated from year to year. Upon separation, payment for the accrued leave up to date of separation shall be paid.

Sick leave is accrued 8 hours per month. Employees who resign or who are terminated shall not receive pay for accrued sick leave.

The district's recognition and measurement criteria for compensated absence follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if *both* of the following conditions are met:

- a. The employee's rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

Therefore, since no carryover is allowed, no accrual has been made.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

No accrual has been made based upon (a) above.

J. LONG-TERM OBLIGATIONS

The district has no long-term debt at December 31, 1999.

2. CASH AND CASH EQUIVALENTS

At December 31, 1999, the district has cash and cash equivalents (book balances) totaling \$145,210. as follows:

	<u>1999</u>
Petty Cash	\$ 100.
Demand Deposits	80,291.
Time Deposits	<u>64,819.</u>
Total	<u>\$145,210.</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. 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 district has \$145,498. in deposits (collected bank balances). These deposits are secured from risk by \$200,000. of federal deposit insurance.

RICHLAND PARISH COMMUNICATION DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana  
 Notes to the Financial Statements (Continued)

3. CHANGES IN FIXED ASSETS

A summary of changes in fixed assets follows:

	BALANCE <u>1-1-99</u>	ADDITIONS	RETIREMENTS	BALANCE <u>12-31-99</u>
Building Improvements	7,591.	-	-	7,591.
Equipment, Furniture and Fixtures	<u>126,196.</u>	<u>512.</u>	-	<u>126,708.</u>
Totals	<u>133,787.</u>	<u>512.</u>	-	<u>134,299.</u>

4. PENSION PLAN

*Plan Description.* Substantially all full time employees of the Richland Parish Communication District are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.



RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 5.5 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collected by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district's contribution to the System under Plan A for the years ending December 31, 1999, 1998, and 1997 were \$1,657., \$1,479., and \$1,127. equal to the required contributions for the year.

#### 5. LITIGATION AND CLAIMS

At December 31, 1999 the district is not involved in or aware of any possible litigation.



RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended December 31, 1999

COMPENSATION PAID BOARD MEMBERS

A schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

PRIOR AUDIT FINDINGS

The follow-up and corrective action taken on all prior audit findings is presented in the summary schedule of prior audit findings (Schedule 2).

CURRENT AUDIT FINDINGS

The corrective action plan for current year audit findings is presented in Schedule 3.

RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 1999

<u>1999</u>	<u>Amount</u>
Jimmy Morris, Chairman	- 0 -
David Knight, Treasurer	- 0 -
Mary Forehand, Secretary	- 0 -
Claude Minor	- 0 -
Bobby Hales	- 0 -
Charles McDonald	- 0 -
Fred McEacharn	- 0 -

RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ending December 31, 1999

There were no prior year findings.

- 14 -

See the accountant's report and the accompanying notes.

RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

Corrective Action Plan for Current Year Audit Findings  
For the Year Ending December 31, 1999

There were no current year findings.

- 15 -

See the accountant's report and the accompanying notes.

# **OSWALT & ZARRO**

*A Corporation of Certified Public Accountants*

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

To the Management of Richland Parish Communication District

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Richland Parish Communication District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Richland Parish Communication District's compliance with certain laws and regulations during 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, 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.

### 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).

There were no expenditures made during the year 1999 for materials and supplies exceeding \$15,000.

### 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 us 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 us 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.

Management provided us with copies of the original 1999 budget and the amendments to the budget.

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

We traced the adoption of the original 1999 budget to the minutes of a meeting held on October 5, 1998 which indicated that the budget had been adopted by the commissioners of Richland Parish Communication District. We traced the adoption of the amendments made to the budget for the year 1999 to the minutes of a meeting held on November 4, 1999.

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5% in 1999.

#### 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;

We 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 in 1999.

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

Each of the six payments were properly coded to the correct fund and general ledger account in 1999.

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Manager of Richland Parish Communication District in 1999.

#### 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).

Richland Parish Communication District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were posted and furnished copies of notices supporting such assertion.

#### 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.

We 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

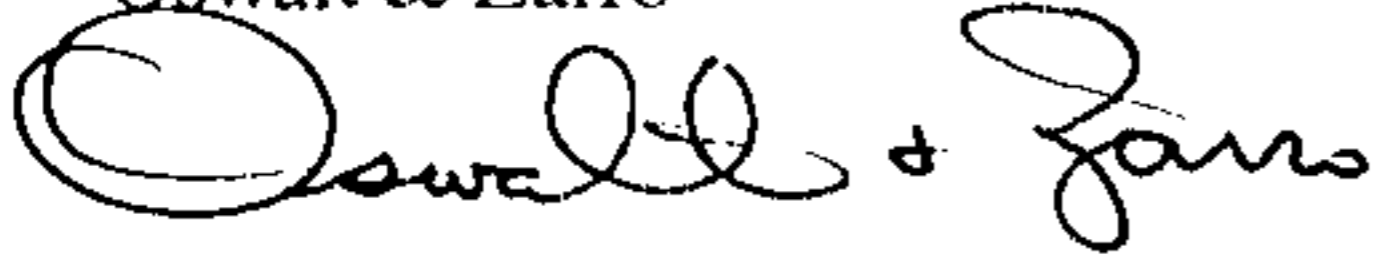
11. Examine payroll records and minutes for 1999 to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year 1999 indicated no approval for the payments noted. We also inspected payroll records for the year 1999 and noted no instances that would indicate payments to employees that would constitute bonuses, advances, or gifts.

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 Richland Parish Communication District 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Oswalt & Zarro

A handwritten signature in cursive script that reads "Oswalt & Zarro". The signature is written in black ink and is positioned to the right of the printed name "Oswalt & Zarro".

June 21, 2000  
Rayville, Louisiana

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

June 9, 2000 (Date Transmitted)

Oswalt & Zarro  
Certified Public Accountants  
809 Julia Street, Suite A  
Rayville, LA 81279

(Auditors)

In connection with your compilation of our financial statements as of <sup>December 31, 1999</sup> [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). June 5, 2000

**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.

<u>June 5, 2000</u>	Secretary	<u>Mary L. Freeland</u>	Date
<u>John Paul Knight</u>	Treasurer	<u>6/5/00</u>	Date
<u>Jimmy Mow</u>	President	<u>6/5/00</u>	Date



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

Dear Chief Executive Officer:

Attached is the *Louisiana Attestation Questionnaire* that is to be completed by you or your staff. This questionnaire is a required part of the compilation and attestation engagement of Louisiana governmental units. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution. In all instances, this compliance questionnaire is to be given to the auditor at the start of the audit; it is not necessary to return the questionnaire to my office.

The completed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the auditor at the beginning of the engagement.** The auditor will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,  
Daniel G. Kyle, CPA, CFE  
Legislative Auditor