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Caddo-Bossier
Office of Emergency Preparedness

General Purpose Financial Statements

As Of And For The Year Ended

December 31, 1999

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Release Date: 11-1-00

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018281-5405

Cable-Boxier
Office of Emergency Preparedness
General Purpose Financial Statements
As Of And For The Years Ended
December 31, 1999

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September 29, 2000

To the Executive Council
Caddo-Bozler Office of Emergency Preparedness
Bozler City, Louisiana

We have compiled the general purpose financial statements of the Caddo-Bozler Office of Emergency Preparedness as of and for the year ended December 31, 1999 in accordance with Statement 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. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Donald J. Nici, CPA

Caddo-Bozler Office of Emergency Preparedness

Bozler Off., Louisiana

All Fund Types and Account Groups

Balance Sheets

December 31, 1998

	General Fund	Property and Equipment Group	Totals (Minus Only)
Assets			
Cash	\$179,632		\$179,632
Investments	64,585		64,585
Grant Receivables	30,626		30,626
Property and Equipment Furniture		189,662	189,662
Vehicles		69,641	69,641
Total Assets	\$274,843	\$279,303	\$554,146
Liabilities and Fund Balances			
Liability			
Accounts Payable	\$19,449	\$	\$19,449
Accrued Expenses	38,771		38,771
Total Liability	58,220		58,220
Restricted Fund Balances			
Operating	218,744		218,744
Property and Equipment		279,303	279,303
Total Fund Balances	218,744	279,303	498,047
Total Liabilities and Fund Balances	\$274,964	\$279,303	\$554,267

See accompanying notes and accountant's report

Caddo-Bossier Office of Emergency Preparedness
Bossier City, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances
for the Year Ended December 31, 1998

	General Fund (Operating)	Property and Equipment Group	Totals (Minus: Debt)
Revenues			
Local Appropriation	\$235,200	\$	\$235,200
Grants	152,382		152,382
Community Support	32,283		32,283
Interest	7,198		7,198
Other	1,021	480	2,501
Total Revenues	427,984	480	432,385
Expenditures			
Personnel	100,024		100,024
Insurance	8,957		8,957
Public Affairs	4,942		4,942
Warning & Communications	137,582		137,582
Travel	5,888		5,888
Employee Retirement	15,142		15,142
Maintenance	7,475		7,475
Supplies	7,411		7,411
Professional Services	6,258		6,258
Capital Outlays	17,851		17,851
Total Expenditures	432,342		432,342
Excess(Deficiency) of Revenue Over Expenditures	349,642	480	349,602
Other Financing Sources(Uses)			
Transfers in Property and Equipment Group From General Fund		17,001	17,001
Transfers in General Fund from Property and Equipment Group	480	(480)	0
Cost of Property Retired		(17,714)	(17,714)
Total Other Financing Sources	480	(1,693)	(684)
Changes in Fund Balances			
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	49,962	684	49,278
Beginning Fund Balance	169,781	280,377	450,158
Ending Fund Balance	\$219,744	\$279,681	\$499,425

See accompanying notes and accountant's report.

Cable-Telesat Office of Emergency Preparedness
 Boston City, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget(FY14) Actual and Actual
for the Year Ended December 31, 2009

	General Fund		Variance (Actual-Budget)
	Budget	Actual	
Revenues			
Local Agency Fees	\$24,500	\$26,388	(18,000)
Grants	111,411	103,382	120
Community Support	20,000	21,263	1,263
Interest	1,400	1,188	1,912
Other	1,000	1,052	(50)
Total Revenues	<u>158,311</u>	<u>153,273</u>	<u>(5,038)</u>
Expenditures			
Personnel			
Salaries and Fees	190,000	193,834	(3,834)
Insurance	4,000	4,000	1,000
Employee Retirement	11,000	10,142	1,142
Printing & Communication	128,000	121,754	6,246
Travel	4,000	5,988	12
Capital Outlay	11,500	11,811	400
Utilities Cost			
Office Expense	1,000	4,799	361
Maintenance	1,000	3,472	20
Public Utilities	4,000	4,041	128
Contract	625	613	12
Professional Services	4,500	4,338	170
General Business	1,400	1,301	99
Telephone	1,000	1,118	(118)
Total Expenditures	<u>496,525</u>	<u>493,342</u>	<u>3,183</u>
Internal/Refinery's of Revenue Over Expense	<u>\$11,381</u>	<u>\$29,931</u>	<u>(\$18,550)</u>
Changes in Fund Balances			
Transfers to General Fund		400	
Transfers to Operating Group			
Cost of Property Sold			
Beginning Fund Balance		<u>80,781</u>	
Ending Fund Balance		<u>\$119,344</u>	

See accompanying notes to financial statements

Page 1 **Summary of Significant Accounting Policies**

Caddo-Bozeler Office of Emergency Preparedness is an interjurisdictional quasi-government agency originally established by resolutions and ordinances of the parishes of Bossier and Caddo and the cities of Shreveport and Bossier City in 1993 as the Caddo-Bossier Civil Defense Agency under the authority granted by Chapter 4, Title 29, Section 4899, Louisiana Civil Defense Law, Act 28 of 1948 as amended. In November 1993, their name was changed to Caddo-Bossier Office of Emergency Preparedness to reflect their new mission as established by the Louisiana Emergency Assistance and Disaster Act of 1993 to carry out the emergency preparedness functions of the parishes of Bossier and Caddo and the cities of Shreveport and Bossier City.

Reporting Entity

The Caddo-Bossier Office of Emergency Preparedness is an independent agency governed by a four-member Board. The Board consists of the mayors of Shreveport and Bossier City and the presidents of the Caddo Parish Commission and the Bossier Parish Police Jury. The agency operates autonomously from these four governmental units. It controls hiring and retention of employees; has authority over its own budgeting; is responsible for its deficit and collects and disburses its own funds. Therefore, the agency reports as an independent reporting entity.

Basis of Presentation

The financial statements of the agency have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the agency's accounting policies are described below.

Fund Accounting

The accounts of the agency are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenditures. Because of the small size of the agency, they only require a general fund and a property and equipment account group. The General Fund is the general operating fund of the agency. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. The Property and Equipment Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at

historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Revenues

The Cities of Shreveport, Bossier City and the Parishes of Caddo and Bossier provide the agency with annual appropriations. The appropriations are payable to the agency in equal quarterly installments. The agency recognizes each installment as revenue at the beginning of each quarter as they become available. Revenues represented by reimbursements under federal grants are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Investment earnings are recorded as earned since they are both measurable and available. Other revenues are recognized as they become measurable and susceptible to collection.

Expenditures

Expenditures are generally recorded and reported when the related fund liability is both incurred and measurable. Salaries and related payroll costs are recorded as they are incurred. Utilities, telephone costs, and other expenses are recorded as they become due or are incurred and are measurable. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These transactions are recorded as they occur.

Budgets and Budgetary Accounting

The agency adopts an annual budget for the General Fund, including capital outlays for the Property and Equipment Group. The budget is prepared in accordance with the basis of accounting utilized by the fund for its financial reporting.

Cash, Cash Equivalents and Investments

Cash includes cash on hand and amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the agency may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the agency may invest in United States bonds, Treasury notes, or any other obligation backed by the Federal government or one of its agencies. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is generally used in governmental funds. Based on the size of the accounts and the methods utilized for payments, the agency does not employ encumbrance accounting.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources would be reported in the general long-term debt account group.

Total Columns on Statements - Overview

The total columns on the statements are captioned "Memo only" to indicate that they are presented only to facilitate financial analysis. Data in these columns neither presents financial position or results of operation, in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation.

Schedule of Per Diem

The agency does not pay members of the executive council or any other individuals a per diem allowance for attendance at meetings or other official functions. Therefore, a schedule of Per Diem paid to the Executive Council is not presented.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 Cash and Cash Equivalents

Cash consists principally of interest bearing demand deposits at commercial banks. These balances, as reflected in the bank's records, are insured by the Federal Deposit Insurance Corporation up to \$100,000 on each account. At December 31, 1999 the agency had cash and cash equivalents as follows:

Petty Cash	\$	75
Interest Bearing Demand Deposits		21,927
Demand Deposits		74,388
Money Market Accounts		<u>81,488</u>

Total \$ 178,878

These deposits are stated at cost which approximates market. Under state law, these deposits 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.

Note 3. Investments

The agency is invested in guaranteed mortgage obligations of Freddie Mac (FHLMC) and Fannie Mae (FNMA). Investments are carried at amortized cost, unless a material sustained loss in market value occurs. As of December 31, 1998, a material decline in the market value of the investments had occurred. The agency feels that although the decline is material, the decline is not permanent and the investment market value will recover in the future. The agency, at the present time, does not intend to sell these investments until maturity at which time they will receive the full face value of the securities. The amortized cost and market value is as follows:

Cost	\$ 84,505
Market Value	\$ 58,068

Note 4. Pension

The agency covers its full time permanent employees with the City of Shreveport Employees Retirement System. The system is independent of the Cook-Houder Office of Emergency Preparedness. The City of Shreveport Employees Retirement System (City Plan) is a cost-sharing multiple employer defined benefit pension plan which is administered by the City of Shreveport. Enrollment is mandatory for full-time permanent employees. However, the required information disclosure by GASB 25 and GASB 31 of pension plan information would not be meaningful to the general purpose financial statements of Cook-Houder Office of Emergency Preparedness readers are referred to the Notes to the General Purpose Financial Statements contained in the Comprehensive Annual Financial Report of the City of Shreveport for the year ended December 31, 1998.

Pension Benefits

To be eligible for retirement benefits, employees must have 30 years of service regardless of age, or be age 45 and have 10 years of service and if hired before January 1, 1978 be 55 years of age with 20 years of service. Employees hired after January 1, 1978, may retire at age 55 with 25 years of service or age 60 with 20 years of service. Disability retirement requires five years or more of creditable service in order for an employee to be eligible to receive benefits. Death benefit requirements specify that an employee must have been in active service with ten or more years of creditable service in the Retirement System. Employees become vested in the system after 10 years of creditable service.

Benefit provisions are established by Shrovesport City Ordinance. Benefits available to employees hired before January 1, 1996, consist of an annuity, which is the actuarial equivalent of the employee's accumulated contributions plus annual pension, which together with the annuity, provides total retirement allowance equal to 3 percent of average compensation times years of creditable service. Beginning January 1, 1996, the retirement allowance was increased to 3-1/3% of average compensation times years of creditable service for 1996 and future years of service. For a normal retirement benefit prior to age 65 with less than 20 but more than 10 years of service, the benefit is reduced by 1/4 percent for each month below age 65. If a member dies after retirement and leaves a surviving spouse to whom he/she had been married for at least one year immediately preceding death, such spouse receives 50% of the member's retirement for the rest of his/her life. A disability benefit is available if a member is unable to engage in any substantial, gainful activity by reason of medically determined physical or mental impairment which is likely to be permanent. The Deferred Retirement option Plan allows members who have met eligibility requirements to defer receipt of benefits until termination at which time the participant will be eligible to receive the deferred benefits.

Health Services

Covered employees are required to contribute 7% of their salary to the City Plan while the employer is required to contribute 9.3% of the covered employees' salaries. The employer and employee contribution obligations are established by the Shrovesport City Ordinance. Employee or employer contributions may be awarded by City of Shrovesport ordinance.

Other than the annual contributions, required by the System and recorded as expenditures from the Operating Fund, the agency does not guarantee any of the benefits granted by the retirement system. The agency does not provide any other post retirement benefits.

Note 5 Compensated Absences

The agency operates under the Caddo-Boonier Office of Emergency Preparedness Merit Program. Full-time employees may earn from one-hundred thirty to two-hundred twenty-five hours of annual leave and sick leave per year depending on length of service. Upon separation from service, employees may be paid for annual leave up to five hundred hours. Employees are not paid for accrued sick leave upon separation from service, but accrued sick leave may be applied against total employment years at retirement. The amount of accrued leave included in the agency's balance sheet at December 31, 1999 was 136,069.

Note 6 **Related Party Transactions**

Shreveport, Bossier City, Caddo and Bossier Parishes provide appropriations for the agency. An analysis of the funding received under these appropriations follows.

City of Shreveport	\$ 134,000
Bossier City	42,000
Caddo Parish	41,000
Bossier Parish	21,200
Total	\$238,200

During the year ended December 31, 1999, the agency made payments of \$15,342 to the City of Shreveport Employees Retirement System representing the agency's required contributions on its covered employees' salaries.

Note 7 **Litigation and Claims**

At December 31, 1999, there were no known lawsuits or claims pending against the agency.

Note 8 **Subsequent Events**

No other material events affecting this agency have occurred between the close of the fiscal period and the issuance of these financial statements.

Note 9 **Commitments and Contingencies**

The agency participated in the pass-through grants as disclosed in the Schedule of Federal Financial Awards. These grants are subject to program compliance audits by the grantor, and certain audits of prior years have not been conducted. The amount of expenditures, if any, which may be disallowed by the grantor cannot be determined at this time. The agency funds such disallowances, if any, will be immaterial.

Additional Information

Caddis-Booster Office of Emergency Preparedness

Booster City, Louisiana

**Schedule of Federal Financial Awards
For the Year Ended December 31, 1982**

Federal Grantor Title-Through Grantor Program Title	Federal CFDA Number	Cash Received	Annual Reporting Ending	Annual Basis Grant Revenue	Federal Expenditures
Other Financial Assistance					
Federal Emergency Management Agency					
Louisiana Military Department					
Emergency Management Assistance	83-503	67,196	15,194	15,264	61,478
General Hazardous Materials Assistance	83-514	88,731	5,077	15,252	90,078
Hazardous Material Transportation	83-702	7,904	7,084		90,078
Total Federal Financial Assistance		143,831	27,355	30,516	151,554

See accompanying notes and accountant's report

Donald J. Nici

Certified Public Accountant

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Independent Accountant's Report on Applying Agreed-Upon Procedures

September 29, 2000

To the Executive Council
Caddo-Bossier Office of Emergency Preparedness
Bossier City, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Caddo-Bossier Office of Emergency Preparedness, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Caddo-Bossier Office of Emergency Preparedness' 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.

Federal, State, and Local Awards

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

Castle-Roulier Office of Emergency Preparedness/ Federal award expenditures for all Federal programs for the fiscal year follow:

Federal Grant Name	Grant Year	CFDA No.	Amount
Emergency Management Assistance	1999	63.503	\$ 46,952
	2000		16,264
Hazard Mitigation	1999	63.534	71,760
	2000		19,209
Total Expenditures			\$ 162,386

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 six disbursements 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.

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

We examined supporting documentation for each of the six selected disbursements and found that they were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the director and assistant director.

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 the disbursements that we examined appear to comply with the allowability requirements of the federal grants program.

Eligibility

We reviewed the previously listed disbursements for eligibility requirements. All the disbursements that we examined appear to comply with the eligibility requirements of the federal grants program.

Reporting

We reviewed the previously listed disbursements for reporting requirements. All of the disbursements were traced to the *Request for Advance or Reimbursement Report*.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

The six disbursements selected did not include a Federal program that was closed out during the period of our review. We compared the reimbursement reports for the Federal program with the entity's financial records. The amounts reported on the reimbursement reports agreed to the entity's financial records.

Meetings

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by USA-RS 42-11 through 42-12 (the open meetings law).

Caddo-Bossier Office of Emergency Preparedness is only required to post a notice of each meeting and the accompanying agenda on the door of the Caddo-Bossier Office of Emergency Preparedness' office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Comprehensive Budget

9. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency 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.

Caddo-Boissier Office of Emergency Preparedness 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.

Prior Comments and Recommendations

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

In the audit engagement for the years ended December 31, 1997 and December 31, 1998, we reported that the financial statement budgets were not amended on a regular basis resulting in variances greater than 5% from budget. Management has resolved the comment relating to amending the budget on a regular basis.

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 Caddo-Boissier Office of Emergency Preparedness, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies 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.



Donald J. McI, CPA

CADDO-BOSSIER OFFICE OF EMERGENCY PREPAREDNESS

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BOSSIER CITY
OFFICE OF THE
CITY CLERK

LOUISIANA ATTESTATION QUESTIONNAIRE

June 1, 2000

Donald J. McI, CPA
910 Flamant Road Suite 410
Shreveport, LA 71106

In connection with your completion of our financial statements as of December 31, 1999 and for the period then ended, and as required by Louisiana Revised Statute 24:113 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 June 1, 2000.

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.



Charles A. Macoroni
Director

June 1, 2007