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FIRE PROTECTION DISTRICT
NATCHITOCHE PARISH POLICE JURY
Natchitoches, Louisiana

Compared With Financial Statements and
Accountant's Report
As of and for the Year Ended
December 31, 1990

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Bayou Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date FILE 12 1991 -

Karen M. Hollis, CPA
PO Box 397
613 Madeline Street
Natchitoches, Louisiana
(228) 728-6581

East-Glendale Fire Protection District
 Richard Parish Police Jury
 Bayouville, Louisiana

Component Unit Financial Statements and
 Accountant's Report
 As of and For the Year Ended December 31, 1996
 With Supplemental Information

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KAREN M. HOLLIS

CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 890
411 Madeline Street
Rayville, LA 71271
Phone: (512) 726-6166

Accountant's Report

BOARD OF COMMISSIONERS
STANT-GERRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

I have compiled the accompanying combined financial statements of Stant-Gerrard Fire Protection District, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 1996, as listed in the table of contents, 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 representations 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.

Karen M Hollis

Rayville, Louisiana
June 25, 1997

SHANT-GIRARD FIRE PROTECTION DISTRICT
 RICHMOND PARISH POLICE JURY
 Bayville, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 1984

	GOVERNMENTAL FUNDS - GENERAL FUND	ACCOUNT GROUPS		TOTAL MEMORANDUM AMOUNT
		GENERAL FUNDS	LONG-TERM DEBT	
ASSETS				
Cash and cash equivalent (note 2)	\$ 36,738	\$	\$	\$ 36,738
Restricted cash (note 2)	31,835			31,835
Receivable-Parcel fees (note 2)	48,700			48,700
Land, buildings, vehicles, equipment (note 2)		797,888		797,888
Amount to be provided for retirement of general long-term debt			138,588	138,588
TOTAL ASSETS	213,283	797,888	138,588	2,149,699
LIABILITIES AND FUND EQUITY				
Liabilities-accounts payable	1,328	\$	\$	\$ 1,328
General obligation bonds			138,588	138,588
Fund Equity:				
Investment in general fixed assets		797,888		797,888
Fund balance-undesignated	112,373			112,373
-undesignated	112,373	797,888	138,588	1,048,849
TOTAL LIABILITIES AND FUND EQUITY	213,283	797,888	138,588	2,149,699

See the accountants' report and the accompanying notes.

STANT-BERARD FIRE PROTECTION DISTRICT
 RICHLAND PARISH POLICE JURY
 Rayliss, Louisiana
 OPERATIONAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 1966

	December 31, <u>1966</u>
REVENUES	
Parcel Fees	\$ 62,388
Intergovernmental revenues-Richland Parish	
Police Jury - 2 per cent fire rebate	4,191
Interest Income	2,999
Grants - Dept of Agriculture & Forestry	676
Miscellaneous revenues	<u>800</u>
TOTAL REVENUES	<u>71,054</u>
EXPENDITURES	
Public safety - fire protection	2,322
Legal and accounting	2,999
Insurance	924
Fuel	5,974
Repairs and maintenance	2,464
Utilities	2,570
Supplies	144
Training	4,244
Operations	5,844
Capital outlay	
Debt services:	
Principal	7,114
Interest	<u>8,222</u>
TOTAL EXPENDITURES	<u>49,691</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,075
FUND BALANCE AT BEGINNING OF YEAR	<u>81,222</u>
FUND BALANCE AT END OF YEAR	<u>\$ 103,347</u>

See the accountant's report and the accompanying notes.

STANT-HARD FIRE PROTECTION DISTRICT
 RICHARD PARISH POLICE JURY
 Rayville, Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget (Cash Basis) and Actual
 For the Year Ended December 31, 1996

	December 31, 1996		Variance Favorable (Adverse)
	Budget	Actual	
REVENUES			
Parcel Fees	\$ 48,900	\$ 57,399	\$ 114,589
Intergovernmental revenues - 2 per cent fire rebate	4,000	4,397	197
Interest Income	3,000	2,999	(1)
Grant - Dept of Agriculture	-	676	676
Miscellaneous revenues	-	800	800
TOTAL REVENUES	<u>55,900</u>	<u>66,071</u>	<u>10,171</u>
EXPENDITURES			
Public safety - fire protection:			
Legal and accounting	3,000	2,322	678
Insurance	8,000	8,981	(981)
Training	3,000	348	2,652
Operations	26,000	26,000	-
Capital outlay	20,000	6,000	14,000
Debt service:			
Principal	8,000	7,750	250
Interest	8,000	9,253	(1,253)
TOTAL EXPENDITURES	<u>76,000</u>	<u>63,654</u>	<u>12,346</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,900	16,417	11,439
FUND BALANCE AT BEGINNING OF YEAR	<u>16,834</u>	<u>56,833</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 21,734</u>	<u>\$ 73,250</u>	<u>\$ 11,439</u>

See the auditor's report and the accompanying notes.

STANT-GERARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

INTRODUCTION

Stant-Gerard Fire Protection District was created by resolution of the Richland Parish Police Jury on March 24, 1987, for the purpose of purchasing and maintaining fire equipment and providing fire protection for the people included in the district according to the boundaries set by the Richland Parish Police Jury. The district is governed by a board of commissioners consisting of five members. The commissioners are appointed by the Richland Parish Police Jury for a term of two years. Commissioners receive no compensation for their services. The district has no employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of Stant-Gerard Fire Protection 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

As the governing authority of the parish, for reporting purposes, the Richland Parish Police Jury is the financial reporting entity for Richland Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Richland Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

These criteria included:

General Fund--the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

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 the governmental funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

REVENUES

Parcel fees are recorded in the year the taxes are assessed. The parcel fees are assessed on a calendar year basis, become due on December 31 of each year, and become delinquent on January 1 of the ensuing year. The taxes are generally collected in December of the current year and January and February of the ensuing year. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

Interest income on time deposits is recorded at the end of each quarter when credited by the bank.

Intergovernmental revenues are recorded when the district is entitled to the funds.

Substantially all other revenues are recorded when they become available to the district.

EXPENDITURES

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

E. BUDGET

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer and presented to the Board for review prior to adoption. The budget is adopted in December of the year prior to the start of a new year.

Neither encumbrance accounting nor formal budget integration (within the accounting records) are employed as management

Stark-Grand Fire Protection District
 Bienville Parish Police Jury
 Rayville, Louisiana
 Notes to the Financial Statements (continued)

control devices. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The Board reserves all authority to make changes to the budget.

The budget comparison statements included in the accompanying financial statements reflect the adopted budget including amendments made during the year under audit. The following reconciles the excess (deficiency) of revenues over expenditures for the General Fund as shown on Statement C (Cash Basis) with amounts shown on Statement B (GAAP Basis):

	December 31,
	<u>1995</u>
Excess (Deficiency) of revenues over expenditures (Cash Basis)	\$ 16,400
Adjustments:	
Receivables	5,500
Payables	<u>(254)</u>
Excess (Deficiency) of revenues over expenditures (GAAP Basis)	<u>\$ 21,646</u>

F. INSURANCES

The district does not use the insurance system in its record keeping.

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 90 days 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 bank of the United States, or under the laws of the United States.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. 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.

H. FIRED ASSETS

Fired assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fired assets account group. Interest costs incurred during construction are not capitalized. No

Depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

I. CONTINGENT LIABILITIES AND PENSION PLAN

The district does not have any full time employees; therefore, it does not have a formal vacation or sick leave policy and does not contribute to a pension plan.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

K. FUND EQUITY

Reserves-Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

Designated Fund Balances-Designated fund balances represent tentative plans or future use of financial resources.

L. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

F. SPECIAL FEES

The district is authorized to levy and collect a parcel fee not to exceed \$100 annually on each lot or tract upon which is located a residential or commercial structure within the district for maintenance and operation of the district. The fee may be collected at the same time as parish ad valorem taxes and expires in 2014.

3. DEBT AND CASH EQUIVALENTS

At December 31, 1995, the district had debt and cash equivalents (short balances) totaling \$68,673, as follows:

	1995
Interest bearing demand deposits	\$ 36,738
Time deposits	<u>31,935</u>

Shart-Givard Fire Protection District
 Richland Parish Police Jury
 Rayville, Louisiana
 Notes to the Financial Statements (continued)

Total \$ 68,673

These deposits are stated at cost, which approximates market. Under state law, these deposits for resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the district had \$68,673 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance (FDIC) Category II.

4. RECEIVABLES

The Business Receivable balance represents delinquent accounts for the prior years plus the current year. The parcel fees are considered delinquent on January 1 of the ensuing year. The following schedule shows the change in accounts receivable:

	1996
Balance at January 1	\$ 38,800
Parcel Fees	63,388
Collections	<u>127,389</u>
Balance at December 31	<u>\$ 44,388</u>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (land, buildings, vehicles, and equipment) for the year ended December 31, 1996, follows:

	Balance January 1, 1996	Additions	Disposals	Balance December 31, 1996
Fire Houses & Equipment	\$ 734,822	\$ 4,000	\$ 1,000	\$ 737,822
Totals	<u>\$ 734,822</u>	<u>\$ 4,000</u>	<u>\$ 1,000</u>	<u>\$ 737,822</u>

6. LEASES

The district has no operating or capital leases for the year ended December 31, 1996.

7. LITIGATION AND CLAIMS

The district is not involved in any litigation or aware of any claims at December 31, 1996.

East-Central Fire Protection District
Buckland Parish Police Jury
Bayville, Louisiana
Notes to the Financial Statements (continued)

8. CHANGES IN LONG-TERM DEBT

The following is a summary of long-term obligation transactions for the year ended December 31, 1998:

	<u>General Obligation Bonds</u>
Balance at January 1, 1998	\$ 148,338
Additions	"
Retirements	<u>17,291</u>
Balance at December 31, 1998	<u>\$ 131,047</u>

The general obligation bonds consists of bonds payable to Farmer's Home Administration bearing interest at 6.75 percent per annum. The bonds are secured by a pledge of revenues and restrict sale, transfer, lease or encumbrance of the facilities financed by bond proceeds. In addition, the bond resolution restricts additional borrowing and maintenance of sufficient revenue sources to meet debt service, operating and maintenance requirements and to provide adequate reserves. The bond resolution requires the district to have a Reserve Fund in which the district is required to place 5% of the amount of the bond rate each year until an amount equal to the highest annual debt service on the bonds is accumulated. At December 31, 1998, the Reserve Fund had a balance of \$30,935.

Stuart-Givens Fire Protection District
Richland Parish Police Jury
Bayville, Louisiana

Schedule of Compensation Paid Board Members
As of and For the Year Ended December 31, 1996

The following is a list of the Board of Commissioners of the Stuart-Givens Fire Protection District. The Board receives no compensation for their services.

Edna Bainsworth
Johnny Leflon
Allen Nettles
Dorothy Curry
Dobby Adams



Independent Accountant's Report
on Louisiana Statute-Less Procedures

To the Board of Commissioners
Start-Girard Fire Protection District

I have performed the procedures indicated in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Start-Girard Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 1994 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 \$5,000 or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2221 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000.

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 me with the required list including the stated information.

3. Obtain from management a listing of all employees paid during the period under examination.

The District has no employees.

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.

The District has no employees, therefore none of the employees included on the list of employees provided by management (agreed-upon procedure (2)) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

3. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. No amendments were made to the budget during the year.

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

I traced the adoption of the original budget to the minutes of a meeting held on December 21, 1995 which indicated that the budget had been adopted by the commissioners of Start-Glared Fire Protection District.

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%.

I 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%.

Accounting and Reporting

9. 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; and

All six of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approval from Secretary/Treasurer and/or the Board through reading of minutes. The Board approves all disbursements over \$100 unless for regular monthly expenses (telephone, utilities).

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minutes book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Start-Guard Fire Protection District posted the agendas for the meetings at the local Post Office and on the station door.

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.

I 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 the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The District has no employees to review records for advances or bonuses.

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. As to the prior year's findings, the district has corrected those findings except for the publishing of minutes for each meeting.

This report is intended solely for the use of management of Start-Guard Fire Protection 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. Moreover, this report is a matter of public record and its distribution is not limited.

Loren M. Hollis

Bayville, Louisiana
June 25, 1997

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

6-1-97 Date

Kevin M. Hollis CPA
20 Ave. B, 95
Opalville, LA 70264
 (Auditor)

In connection with your compilation of our financial statements as of 12-31-96 and for the period then ended, and as required by Louisiana Revised Statute 24:212 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 regulations 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 12-31-96 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 50:2212, 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 senior, loan, or pecunia, from anyone that would constitute a violation of LSA-RS 42:1105-1124.

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 5, 1990, 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 38:1201-14) or the budget requirements of LSA-RS 38:42.

Yes No

Accounting and Reporting

Form 5200

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 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:523, and/or 24:52, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:515.

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 1874 Louisiana Constitution, Article VI, Section 23 of the 1874 Louisiana Constitution, and LSA-RS 47:1415.82.

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 1874 Louisiana Constitution, LSA-RS 74:126, 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 in 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.

	Secretary	6-1-97	Date
	Treasurer	6-1-97	Date
	President	6/2/97	Date

Note: Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received State and/or local funds.



KAREN M. HOLLIS

CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 287
411 Madison Street
Rayville, LA 71270
Phone (512) 728-6168

June 25, 1997

Board of Commissioners
Stuart-Girard Fire Protection District

I have compiled the component with financial statements of the Stuart-Girard Fire Protection District, a component unit of the Richland Parish Police Jury, for the year ended December 31, 1996, and have issued my reports on the financial statements and attestation report dated June 25, 1997.

As a result of planning and performing the compilation/attestation, certain matters have come to my attention, that are not reflected in any of the aforementioned reports, which I feel worthy of consideration by management. These matters are presented below:

Issues and Regulations Compliance

1. Minutes Update

After reviewing the minutes of the District, I noticed that the District has not been publishing the minutes in the official journal of the Parish. I recommend consideration of publishing the monthly meetings in the official journal of the parish.

2. Code of Ethics

In the testing of the accounting and reporting procedure, one item was chosen that was for mowing of the grass performed by a company called Go a Mow. This company is comprised of two people, Luke Letlow and Bradley Parker. Luke Letlow is a son of the board member Johnny Letlow. To avoid further violation of the law, I would choose a different company to mow the grass in the future.

As always, I wish to express my appreciation to you for all the courtesy and assistance I received during this year's compilation/attestation. Your past history of giving serious consideration to my findings and recommendations is a strong indication of your desire to enhance the District's financial management function and achieve your goals toward your stewardship over the District's resources and assets. I hope this year's comments and recommendations will further assist you in these efforts.

Sincerely,

Karen M. Hollis, CPA