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Livingston Parish Recreation District Number 6

Livingston Parish Police Jury

Compilation Report

Year Ended December 31, 1997

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

Release Date 7/10/98

Livingston Parish Recreation District Number 4
Livingston Parish Police Jury

Component Unit Financial Statements
As of and for the Year Ended December 31, 1993
With Supplemental Information Schedules

TABLE OF CONTENTS

| | Exhibit | Schedule | Page |
|---|---------|----------|------|
| Transmittal Letter | | | 3 |
| Accountant's Compilation Report | | | 4 |
| Component Unit Financial Statements: | | | |
| Combined Balance Sheet Governmental Fund Types | A | | 5 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Fund Types | B | | 6 |
| Notes to the Financial Statements | | | 7 |
| Supplemental Information Schedules: | | | |
| Schedule of Compensation Paid to Board Members | | I | 13 |
| Independent Accountant's Report on Applying Agreed-Upon Procedures | | | 15 |
| Louisiana Attestation Questionnaire | | | 16 |

Transmittal Letter
Component Unit Financial Statements
With Supplemental Information Schedules

June 1, 1998

Office of Legislative Auditor
Attention: Ms. Dorothy Miller
1600 North Third Street
Post Office Box 94597
Baton Rouge, Louisiana 70804

Dear Ms. Miller:

In accordance with Louisiana Revised Statute 24:514, enclosed are the component unit financial statements for the Livingston Parish Recreation District Number 6 as of and for the fiscal year ended December 31, 1997. The report includes all funds under the control and oversight of the district. The accompanying component unit financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Louis Fletcher, President
Livingston Parish Recreation District Number 6

Enclosure

Bruce H. Harrell, CPA

Warren A. Wood, CPA
Michael P. Jarry, CPA
John H. Jones, CPA
Charles F. Briles, CPA
James H. Hestrich, CPA

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MEMBER
American Institute of CPAs
Institute of Certified Public Accountants (CPA)

Accountant's Compilation Report

Board of Commissioners
Livingston Parish Recreation District Number 6
Livingston Parish Police Jury
Post Office Box 882
Albany, Louisiana 70511

We have compiled the accompanying component unit balance sheet of Livingston Parish Recreation District Number 6 as of December 31, 1997, and the related statements of revenue, expenditures and changes in fund balances for the year then ended, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

June 1, 1998

**Livingston Parish Recreation District Number 5
Livingston Parish Police Jury**

Exhibit A

**Combined Balance Sheet
Governmental Fund Type
December 31, 1997**

| | <u>General Fund</u> | <u>Debt Service Fund</u> | <u>Total (Memo Only)</u> |
|--|-------------------------|----------------------------------|----------------------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 52,129 | \$ - | \$ 52,129 |
| Ad Valorem Taxes Receivable | 509 | - | 509 |
| Total Assets | <u>\$ 52,638</u> | <u>\$ -</u> | <u>\$ 52,638</u> |
| Liabilities and Fund Equity | | | |
| Liabilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Liabilities | - | - | - |
| Fund Equity: | | | |
| Fund Balance, Unreserved, Unassigned | <u>52,638</u> | <u>-</u> | <u>52,638</u> |
| Total Fund Equity | <u>52,638</u> | <u>-</u> | <u>52,638</u> |
| Total Liabilities and Fund Equity | <u>\$ 52,638</u> | <u>\$ -</u> | <u>\$ 52,638</u> |

See accountant's compilation report.
The accompanying notes are an integral part of these statements.

**Livingston Parish Recreation District Number 4
Livingston Parish Police Jury**

Exhibit B

**Statement of Revenues, Expenditures, and Changes in Fund Balances
(Governmental Fund Type)
For the Year Ended December 31, 1993**

| | General Fund | Debt Service Fund | Total (Memo Only) |
|--|------------------|-------------------------|-------------------------|
| Revenues | | | |
| Ad Valorem Taxes | \$ - | \$ 7,642 | \$ 7,642 |
| Interest Income | 6,685 | - | 6,685 |
| Total Revenues | <u>6,685</u> | <u>7,642</u> | <u>14,327</u> |
| Expenditures | | | |
| General Government: | | | |
| Finance and Administration | 13 | 829 | 852 |
| Audit Fee | - | 1,908 | 1,908 |
| Debt Service: | | | |
| Principal Retirement | - | 318,088 | 318,088 |
| Interest and Other Charges | - | 25,163 | 25,163 |
| Total Expenditures | <u>13</u> | <u>344,079</u> | <u>344,092</u> |
| Excess Revenues (Expenditures) | <u>6,672</u> | <u>(336,437)</u> | <u>(329,765)</u> |
| Other Financing Sources (Uses) | | | |
| Operating Transfers In | 25,619 | - | 25,619 |
| Operating Transfers Out | - | (25,619) | (25,619) |
| Total Other Financing Sources (Uses) | <u>25,619</u> | <u>(25,619)</u> | <u>-</u> |
| Excess Revenues and Other Financing Sources (Expenditures and Other Financing Uses) | <u>31,291</u> | <u>(362,056)</u> | <u>(330,765)</u> |
| Fund Balances, Beginning of Year | <u>20,547</u> | <u>393,879</u> | <u>716,426</u> |
| Fund Balances, End of Year | <u>\$ 51,838</u> | <u>\$ -</u> | <u>\$ 51,838</u> |

See accountant's compilation report.

The accompanying notes are an integral part of these statements.

Livingston Parish Recreation District Number 6
Livingston Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

Introduction

The Livingston Parish Recreation District Number 6 was created by an ordinance of the Livingston Parish Police Jury on July 24, 1984, as provided by Louisiana Revised Statutes 33:4562-4565. The Recreation District is governed by a board of seven commissioners who are jointly referred to as the Board of Commissioners, and are appointed by the Livingston Parish Police Jury. The district's commissioners have elected not to receive any compensation for their services. The Recreation District was created for the purpose of purchasing, constructing, and acquiring a new gymnasium and necessary equipment and furnishings, and other facilities for recreation and related activities designed to encourage recreation and promote the general health and well-being of youths.

In conformance with current standards, the Recreation District is a component unit of the Livingston Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Recreation District and do not present information on the Police Jury, the general government services provided by that governmental unit, or other governmental units that comprise the governmental reporting entity. The Recreation District has no potential component units.

I. Summary of Significant Accounting Policies

A. Basis of Presentation

The financial statements of the Livingston Parish Recreation District Number 6 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 Livingston Parish Police Jury is the financial reporting entity for Livingston Parish, Louisiana. 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 (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, Livingston Parish Recreation District 6 includes all funds, account groups, or sectors, that are within the oversight responsibility of the Livingston Parish Police Jury. The basic criterion for including a potential unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and

**Livingston Parish Recreation District Number 6
Livingston Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 1997**

- a. The ability of the Police Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Police Jury appoints the governing board, can significantly influence operations, accounts for fixed matters, and the scope of public services, the Recreation District was determined to be a component unit of the Livingston Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Recreation District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other units that comprise the governmental reporting entity.

C. Fund Accounting

The Recreation District uses funds and account groups 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 fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Livingston Parish Recreation District Number 6 utilizes the governmental fund category only. The governmental fund category is further divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds account for all of Livingston Parish Recreation District Number 6's general activities, including the collection and disbursement of specifically or legally restricted monies and the servicing of long-term obligations. Governmental funds include:

1. **General Fund** - accounts for financial resources that are used primarily for capital outlay. An residual funds from general obligation bonds issued in 1985 and a grant from the parish school board have been depleted, activities of the General Fund are limited.
2. **Debt Service Fund** - accounts for the accumulation of funds for and the payment of general long-term obligation principal, interest, and related costs.

Livingston Parish Recreation District Number 6
Livingston Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

B. 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. All governmental funds are accounted for using the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. The amount of taxes not reported to be collected is not material and no provision for such is provided. All property taxes are recognized in compliance with NGA Interpretation J, *Revenue Recognition - Property Taxes*, which states that such revenue is recorded when it becomes measurable and available. Available means due or past due and receivable within the current period and collected no later than 60 days after the close of the current period. NGA Interpretation J also allows the use of a period greater than sixty days, but requires disclosure to identify the length of the period used and the facts that justify the use of a period greater than 60 days. For the Recreation District, property taxes are recognized if collected by the Parish Tax Collector within 60 days after the close of the current period. This period for reporting will allow consistency in reporting, allowing for the delay in transfer to the district. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid and proceeds from the sale of bonds are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

E. Budgets

Livingston Parish Recreation District Number 6 did not adopt a formal budget for 1997. Due to the limited number of transactions involved, a budget is not necessary for management control purposes.

Livingston Parish Recreation District Number 6
Livingston Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits. 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.

G. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

H. Fixed Assets

The Recreation District owns no fixed assets. Under an agreement between the Recreation District and the Livingston Parish School Board dated August 2, 1986, assets of the Livingston Parish Recreation District Number 6 are transferred to the Livingston Parish School Board. This same agreement provides that the School Board is not liable for the payment of the bonded indebtedness of the Recreation District.

I. Total Columns on Combined Statements

Total columns on combined statements are captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

1. Levied Taxes

The full mill of valorem tax levied in past years for the repayment of bond issues was not renewed for 1997. Since the district had accumulated enough revenue to redeem the bonds in 1987 (see note 6), this millage was no longer necessary.

2. Cash and Cash Equivalents

At December 31, 1997, Livingston Parish Recreation District Number 6 has cash and cash equivalents (bank balances) totaling \$42,819 in interest-bearing demand deposits.

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 a pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. At December 31, 1997, Livingston Parish Recreation District Number 6 has \$42,819 in deposits (collected bank balances). These deposits are secured from risk by \$180,000 of FDIC insurance.

Livingston Parish Recreation District Number 4
Livingston Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

4. Changes in General Long-Term Obligations

On January 25, 1995, The Board of Commissioners adopted a resolution calling for the subscription of \$200,000 of general obligation-public improvement bonds dated February 1, 1995, and consisting of all of the bonds of said issue which mature on February 1, 1998 through February 1, 2005. All outstanding bonds were redeemed on August 1, 1997.

The District has no long-term debt outstanding at December 31, 1997.

5. Litigation And Claims

There are no claims or litigation pending against the Recreation District at December 31, 1997.

6. Subsequent Events

On January 3, 1998, the District entered into an intergovernmental agreement with the Livingston Parish School Board. Under the terms of this agreement, the District will provide a lighting system for the Albany High School baseball field with amount of revenue tax resources. The School Board will pay up to \$400 per month for utilities for the lighting system, with the District responsible for any utilities in excess of \$400 per month.

Bids for the lighting project were solicited and the bids were opened on March 31, 1998. On April 3, 1998, the Board unanimously accepted the low bid of \$41,880, and on April 17, 1998, a contract was signed with the low bidder. A notice to proceed was issued by the project engineer on May 18, 1998.

**Livingston Parish Recreation District Number 6
Livingston Parish Police Jury**

Schedule I

**Supplemental Information Schedule
For the Year Ended December 31, 1997**

Compensation Paid Board Members

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution Number 34 of the 1997 Session of the Louisiana Legislature.

| <u>Board of Commissioners</u> | <u>Address/Telephone</u> | <u>Term of Office</u> | <u>Amount Paid</u> | |
|---------------------------------|---|-----------------------|--------------------|---|
| Joey Flecher, President | 3096 S. Montpelier Albany, LA 70711 504/567-8167 | Expires 05/23/91 | \$ | 0 |
| Louis Barton, Vice President | 3047 Strawberry Lane Harrison, LA 70451 504/567-3178 | Expires 05/23/91 | \$ | 0 |
| Ben Foster, Secretary/Treasurer | 2868 C.C. Road Albany, LA 70711 504/567-3455 | Expires 12/31/90 | \$ | 0 |
| Joe Foster, Member | 30138 Frank Murphy Road Albany, LA 70711 504/567-9638 | Expires 05/23/91 | \$ | 0 |
| Donald Herring, Member | 27214 Highway 40 Hollis, LA 70344 504/567-3481 | Expires 05/23/90 | \$ | 0 |
| Fred Kelly, Member | 28444 Kelly Road Independence, LA 70443 504/678-6428 | Expires 05/23/91 | \$ | 0 |
| Jackie Purvis, Member | 11815 Highway 48 Albany, LA 70711 504/567-2271 | Expires 05/23/91 | \$ | 0 |

See accountant's compilation report.

The accompanying notes are an integral part of these statements.

Bruce C. Harrell, CPA

William S. Ward, CPA
Michael J. Kelly, CPA
Edith H. Jones, CPA
Charles T. Wilson, CPA
Joseph D. Babinak, CPA

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Society of Certified CPAs

Independent Accountant's Report on Applying Agreed-upon Procedures

Board of Commissioners
Livingston Parish Recreation District Number 4
Livingston Parish Police Jury
Post Office Box 882
Albany, Louisiana 70711

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Livingston Parish Recreation District Number 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Livingston Parish Recreation District Number 4's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Assertion 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 purposes for which this report has been requested or for any other purpose.

Public Bid Law:

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:1211-1215 (the public bid law).

All purchases above \$5,000 were made in accordance with LSA-RS 38:1211-1215 (the public bid law).

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 42:1181-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the social information.

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

There are no paid employees.

4. Determine whether any of those employees included in the list obtained from management in agreed-upon procedures (1) were also included on the list obtained from management in agreed-upon procedures (2) as immediate family members.

There are no paid employees.

Auditing:

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

Management is of the opinion that a budget is not required since the only purpose of the district is to record the designated ad valorem tax and make the required bond payments each year.

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

Management is of the opinion that a budget is not required since the only purpose of the district is to record the designated ad valorem tax and make the required bond payments each year.

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%.

Management is of the opinion that a budget is not required since the only purpose of the district is to record the designated ad valorem tax and make the required bond payments each year.

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,

Examination of supporting documentation for each of six selected disbursements found that payment was for proper amounts to the correct payees.

- (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 the documentation supporting each of six selected disbursements indicated approval from the board of commissioners.

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL ACCOUNTING CORPORATION

Page 3

Meetings:

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

The district properly complied with the requirements of the open meetings law.

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.

Inspection of all bank deposit slips for the period under examination showed that none of the deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Expenses:

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.

There are no paid employees.

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 Livingston Parish Recreation District Number 6 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Bruce Harrell and Company, CPAs
A Professional Accounting Corporation

June 3, 1988

LOUISIANA ATTESTATION QUESTIONNAIRE

May 15, 1998

Bruce Harold & Company, CPAs
A Professional Accounting Corporation
Post Office Box 45-602 PIRB Street
Kenner, Louisiana 70144

SMITHY
Livingston Parish Recreation District #5
Post Office Box 882
Abbeville, Louisiana 70711

In connection with the compilation of your financial statements as of December 31, 1997 and for the twelve month period ended December 31, 1997, and as required by Louisiana Revised Statutes 24:512 and the Louisiana Governmental Audit Guide, we make the following representations to you. These representations are based on the information available to us as of May 15, 1998.

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 42:1301-1324.

Yes (X) No () N/A ()

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, 1995, under circumstances that would constitute a violation of LSA-RS 42:1115.

Yes (X) No () N/A ()

State Laws Relating to Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1381-14) or the budget requirements of LSA-RS 39:43.

Yes () No () N/A (X)

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 (X) No () N/A ()

We have filed our annual financial statements in accordance with LSA-RS 24:504, 24:463, and/or 29:92, as applicable.

Yes (X) No () N/A ()

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes (X) No () N/A ()

Meetings

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

Yes (X) No () N/A ()

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, without the approval of the State Bond Commission, as provided by Article XII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.08.

Yes (X) No () N/A ()

Payments

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 79-128.

Yes (X) No () N/A ()

We accept responsibility for our compliance with the foregoing matters, as well our responsibility for the controls over compliance. The foregoing representations are made to you based upon our evaluation of our activities as of December 31, 1997 and for the twelve month period ended December 31, 1997, as well as the controls relating to the compliance issues.

The Previous responses have been made to the best of our belief and knowledge.

Raymond Foster
Secretary

6-29-98
Date

Raymond Foster
Treasurer

5-28-98
Date

Raymond Foster
President

5-28-98
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.