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**COMPONENT UNIT  
FINANCIAL STATEMENTS  
OF THE  
NEZHOPE DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH, LOUISIANA  
AS OF DECEMBER 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 12/08/98

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**FREDERICK, NORTON, ROBERT & SCHULTZE**  
Certified Public Accountants  
(A Professional Corporation)  
300 E. Academy Street  
P. O. Drawer 1429  
Baton Rouge, Louisiana 70802

NEZHOE DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH, LOUISIANA

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# FREDERICK, NORTON, ROBERT & SCHULTHESS

CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION

Ronald W. Frederick, CPA  
Carl W. Horton, CPA  
James R. Robert, Jr., CPA  
Malcolm R. Schultness, CPA  
William V. Trimm, CPA

385 EAST ACADEMY AVENUE  
POST OFFICE DRAWER 1429  
JEFFERSON, LOUISIANA 70548

(504) 824-2395  
(504) 824-8080

(504) 824-9228  
Fax (504) 824-8080

**Members:**

American Institute of Certified Public Accountants  
Louisiana Society of Certified Public Accountants

## ACCOUNTANTS' COMPILATION REPORT

To the Honorable Board of Commissioners  
Noyague Drainage District  
Jefferson Davis Parish, Louisiana

We have compiled the comparative and financial statements of the Noyague Drainage District, Jefferson Davis Parish, Louisiana as of December 31, 1997, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. 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.

*Ronald W. Frederick, Carl W. Horton, James R. Robert, Jr., Malcolm R. Schultness, William V. Trimm*

FREDERICK, NORTON, ROBERT & SCHULTHESS  
June 25, 1998

**WISCONSIN DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH, LOUISIANA**

**Exhibit A**

**COMPONENT UNIT COMBINED BALANCE SHEET  
ALL FUNDS-TYPES AND ACCOUNT GROUPS  
As of December 31, 1993**

	CONTEMPORARY FUND BALANCE		FUND TYPE UNAPPORTIONED		ACCOUNT GROUP GENERAL LAWYER-FEE		TOTAL UNAPPORTIONED
	1993 FUNDS	1992 FUNDS	1993 FUNDS	1992 FUNDS	1993 FUNDS	1992 FUNDS	
<b>ASSETS AND LIABILITIES</b>							
Assets:							
Cash and cash equivalents	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Accounts receivable and notes receivable	10,000	10,000	-	-	-	-	20,000
Accounts payable and notes payable	-	-	-	-	10,000	10,000	10,000
Accounts payable for insurance	-	-	-	-	10,000	10,000	10,000
Other assets	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 110,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 130,000</b>
Liabilities:							
Accounts payable and notes payable	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Other liabilities	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
Equity and Other Credits:							
Other Credits - Unapportioned	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Other Credits - Unapportioned	110,000	-	-	-	-	-	110,000
<b>Total Equity and Other Credits</b>	<b>\$ 110,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>
<b>Total Unapportioned Assets and Other Credits</b>	<b>\$ 110,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 130,000</b>

**NEZHOE DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH, LOUISIANA**

**Table B**

**COMPONENT UNIT STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
For The Year Ended December 31, 2007**

	GENERAL FUND	SEWER UTILITY FUND	WATER UTILITY FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Oil Wellhead Leases	\$ 81,400	\$ 80,800	\$ -	\$ 162,200
Other Income	200	-	-	200
Interest Income	1,300	-	5,500	6,800
<b>Total Revenues</b>	\$ 82,900	\$ 80,800	\$ 5,500	\$ 169,200
<b>EXPENDITURES</b>				
General Government:				
Salaries and benefits	\$ 1,000	\$ -	\$ -	\$ 1,000
Utilities and maintenance	6,500	-	-	6,500
Public works	25,000	-	100,000	125,000
Other services - (contract) and other charges	-	29,800	-	29,800
<b>Total Expenditures</b>	\$ 32,500	\$ 29,800	\$ 100,000	\$ 162,300
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 50,400	\$ 51,000	\$ 1,000	\$ 102,400
<b>OTHER FINANCIAL SOURCE (USE)</b>				
Special use taxes and fees	\$ 11,200	\$ -	\$ 700	\$ 11,900
Special use transfers and	-	-	100,000	100,000
<b>Total Other Financial Source (Use)</b>	\$ 11,200	\$ -	\$ 1,000	\$ 12,200
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCE OVER EXPENDITURES AND OTHER USES</b>	\$ 61,600	\$ 51,000	\$ 1,000	\$ 113,600
<b>NET CHANGE (DECREASE) IN FUND BALANCE AT YEAR END</b>	\$ 61,600	\$ 51,000	\$ 1,000	\$ 113,600

ACQUICQUA BOULGARE DISTRICT  
 HERRISON DAVIS PARKER, LOUISIANA

COMPONENT USE STATEMENT OF REVENUES,  
 EXPENDITURES, AND BALANCES IN FUND BALANCE  
 BUDGET AND ACTUAL - GENERAL FUND and SEWER REVENUE FUND  
 For The Year Ended December 31, 1997

	REVENUES		EXPENDITURES		BALANCE, END OF YEAR		DEFERRED REVENUES		DEFERRED EXPENDITURES	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>REVENUES</b>										
Acquire from										
Sewer	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
<b>EXPENDITURES</b>										
Printing	0	0	0	0	0	0	0	0	0	0
Travel and Maintenance	0	0	0	0	0	0	0	0	0	0
Rep. Sewer	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
<b>DEFERRED REVENUES</b>										
Beginning of Year	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0
Deductions	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
<b>DEFERRED EXPENDITURES</b>										
Beginning of Year	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0
Deductions	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
<b>TOTAL FUND FINANCIAL STATEMENT</b>										
Beginning of Year	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0
Deductions	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
<b>REVENUES</b>										
Beginning of Year	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0
Deductions	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
<b>EXPENDITURES</b>										
Beginning of Year	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0
Deductions	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

MISSISSIPPI DRAINAGE DISTRICT OF JEFFERSON DAVIS PARISH,  
JEFFERSON DAVIS PARISH, LOUISIANA

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF OPERATIONS

Nature of Operations:

The Mississippi Drainage District of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana was created by the Jefferson Davis Parish Police Jury under the authority provided by the provisions of Part 1, Chapter 7, Title 38 of the Louisiana Revised Statutes of 1980, as amended, and other constitutional and statutory authority supplemental thereto. The Mississippi Drainage District of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana was created to open and maintain all natural drains in the district where drainage is accomplished through the natural force of gravity.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

A. Reporting Entity:

GASB Codification Section 100 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Financial Accountability
2. Appointment of a Voting Majority
3. Imposition of Will
4. Financial Benefits to or Burden on a Primary Government
5. Financial Accountability as a result of Fiscal Dependency

Because the police jury has financial accountability and they appointed a voting majority of the board of commissioners Mississippi Drainage District of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying component unit financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general governmental services provided by that governmental unit, or the governmental units that comprise the governmental reporting entity.

B. Fund Accounting

The accounts of the drainage district are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

1. Governmental Fund Type

General Fund

The General Fund is the general accounting fund of the gravity drainage district. It accounts for all financial resources, except for those required to be accounted for in other funds.

NEZHOUE DRAINAGE DISTRICT OF JEFFERSON DAVIS PARISH,  
JEFFERSON DAVIS PARISH, LOUISIANA

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 1993

**Debt Service Fund**

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

**Capital Projects Fund**

The Capital Projects Fund accounts for financial resources used to construct and improve drainage facilities within the district.

2. **Account Groups**

The account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

**General Long-term Debt**

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

C. **Basis of Accounting**

The accounting and financial reporting statements applied to a fund is determined by its measurement focus. All governmental fund types 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 and decreases in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means that the amount of the transaction can be determined and available means that the amount of the transaction is 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 all governmental fund types revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as a fund liability when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

3. **Revenues**

All revenue items are recorded in the year the taxes are assessed. Ad valorem taxes are assessed for the calendar year, become due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the following year. Interest income represents amounts earned on certificates of deposit and insured money market accounts invested with financial institutions. Interest earned on certificates of deposit is recorded when the certificate matures and the interest is available. Interest earned on insured money market accounts is recorded when received. Intergovernmental revenue is recorded when received.



NOYBIA'S DRAINAGE DISTRICT OF JEFFERSON DAVIS PARISH,  
JEFFERSON DAVIS PARISH, LOUISIANA

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 1997

2. **Expansions**  
Expansions 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 debt, which are recognized when due.
3. **Other Financing Sources/Uses**  
Transactions between funds that are not expected to be repaid and proceeds from the sale of bonds are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

D. **Budget Practices**

The gravity drainage district adopted its budget for 1997 on December 18, 1996. The gravity drainage district does not use encumbrance accounting.

E. **Cash and Cash Equivalents**

For reporting purposes, cash and cash equivalents include checking accounts and certificates of deposit (if applicable). Under state law, the gravity drainage district may deposit funds within a fiscal agent bank organized under the laws of the United States, or under the laws of the Jefferson Davis Parish Police Jury, or any other state in the union. Further, the drainage district may invest its time deposits or certificates of deposit in state banks organized under Louisiana Law and national banks having principal offices in Louisiana, or in obligations guaranteed by the federal government.

The Mississippi drainage district of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana had cash and cash equivalents totaling \$ 128,343 at December 31, 1997. Cash and cash equivalents are stated at cost which approximates market. These deposits must be insured under state law by federal deposit insurance or by the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a collateral bank that is normally acceptable to the parties involved.

The following is the district's cash and cash equivalents at December 31, 1997 with the related federal deposit insurance and pledged securities:

	FEDERAL	Collateralized
	Insurance	Insurance
Cash and Cash Equivalents	\$ 128,343	\$ 28,343

F. **Reserves**

All reserves are reported at their net values, which is the gross receivable less the estimated portion that is expected to be uncollectible.

NEEPOQUE DRAINAGE DISTRICT OF JEFFERSON DAVIS PARISH,  
JEFFERSON DAVIS PARISH, LOUISIANA

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 1997

G. Fixed Assets

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group. Plant, property, and equipment acquired or constructed for general governmental operations are recorded as expenditures in the fund making the expenditure and capitalized at cost in the General Fixed Assets Account Group. Neepoque Drainage District of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana had no fixed assets at December 31, 1997.

H. Investments

Under Louisiana Revised Statute 39:2211, the parity drainage district may invest in certain securities. However, the Neepoque Drainage District of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana chose not to invest in any securities.

I. Total Columns On Component Unit Financial Statements

The total columns on the statements are captioned Miscellaneous Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

J. Fund Balances

Reservations of fund balances of governmental funds are created to either (I) satisfy legal covenants that require that a portion of the fund balance be segregated or (II) identify the portion of the fund balance that is not appropriate for future expenditures. The General Fund of the Neepoque Drainage District of Jefferson Davis Parish, Jefferson Davis Parish, Louisiana has fund balances that is unreserved and undesignated; the Debt Service Fund has a fund balance that is reserved; and the Capital Projects Fund has a fund balance that is unreserved but designated for major construction projects.

K. Vacation and Sick Leave

The parity drainage district has no policies related to vacation and sick leave. The board of commissioners of the district are not employees.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

1998	
Authorized Millage	Levied Millage
28.78	23.88

**JEFFERSON DAVIS PARISH, LOUISIANA**

**NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 1987**

**3. GENERAL LONG-TERM DEBT**

The drainage district issued general obligation bonds totaling \$420,000 in 1980, with principal payments due beginning in 1988. Long-term debt payable at December 31, 1987 is \$150,000 and is comprised of the following:

Issued At	Date of	Principal	Interest	2004	Interest	Principal
December 31, 1987	March 1, 1988	\$150,000	7.00%	March 1, 1988	\$9,000.00	\$141,000

The annual requirements to amortize all bonds outstanding at December 31, 1987, including interest of \$25,250 are as follows:

Year Ending December 31,	
1988	1,875
1989	24,250
2000	27,875
2000	35,250
<b>Total</b>	<b>\$99,250</b>

These general obligation bonds were issued to construct drainage work in and for the drainage district and are funded by a property tax on all taxable property within the drainage district.

**4. LITIGATION AND CLAIMS**

There is no litigation pending against the drainage district as December 31, 1987.

**5. COMPENSATION OF COMMISSIONERS**

As provided by Louisiana R.S. 38:1799, the board members may receive \$65 for each board meeting they attend. The board of commissioners began receiving the per diem in March 1987.

**6. USE OF ESTIMATES**

The preparation of Jefferson Davis Parish Municipal Abatement District's financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**7. OFF-BALANCE SHEET RISK**

The district purchases commercial insurance to reduce the risk of loss due to liability claims and loss due to physical damage to fixed assets should they occur.

**FREDERICK, NORTON,  
ROBERT & SCHULTHESS**

CERTIFIED PUBLIC ACCOUNTANTS  
(A PROFESSIONAL CORPORATION)

240 EAST ACADEMY AVENUE  
POST OFFICE BOX#6641 70301  
JEFFERSON, LOUISIANA 70348

(504) 834-1944 (504) 834-8000  
(504) 834-8000 FAX (504) 834-8000

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APLS/NGS AGREED-UPON PROCEDURES**

To the Honorable Board of Commissioners  
Hospigan Drainage District  
In Bossier Parish, Louisiana

We have performed the procedures included in the Louisiana government Audit Guide and enumerated below, which were agreed to by the management of the 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, 1997 included in the accompanying Louisiana Attachment 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 prepared or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$ 2000, or public works exceeding \$ 30,000, and determine whether such purchases were made in accordance with LSA-RS 38:721.1-721.1 (the public bid law).

No expenditures met the above thresholds.

**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.

There were no employees during the period under examination.

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.

There were no employees.

**Budgeting**

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

Management provided us with a copy of the original budget. There were no amendments.

6. Trace the budget adoption to the minutes book.

We traced the adoption of the original budget to the minutes of meetings held December 16, 1996, which indicated that the budget was approved and adopted by the board of commissioners of Natchez Trace District, Jefferson Davis Parish, Louisiana by a unanimous vote on both issues.

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. The Expenditures exceeded the budgeted amount by \$11,885, due to public works being unbudgeted.

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.

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

(c) payments were properly coded to the correct fund and general ledger account.

(d) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the full board of Commissioners.

#### Meetings

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

Natchez Trace District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. No evidence suggests that the notices were posted. Management has asserted that such documents were properly posted.

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 Loans

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.

Natchez Trace District had no employees. Examination of the minutes for the year and remaining disbursements for the year indicated no such payments had been made.

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 Harlingen Drainage 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 purpose. However, this report is a matter of public record and its distribution is not limited.

*Frederick, Stross, Robert A. Schulthess*

Frederick, Stross, Robert A. Schulthess  
June 18, 1958

LOUISIANA ATTESTATION QUESTIONNAIRE

HOOPER TRAINING DISTRICT OF JEFFERSON PARISH PARISH, LOUISIANA  
1022 Bellinger Green Road, Jennings, Louisiana 70546

Nov 18, 1999 Date

EDMUND, ROSTON, ROBERT A. SCHLITZ  
Certified Public Accountant  
P. O. Drawer 1570  
Jennings, Louisiana 70546 (Auditor)

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 24:312 and the Louisiana Governmental Audit Code, 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 Nov 18, 1999 (date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:212, 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, 1988, 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 38:1301-14) or the budget requirements of LSA-RS 38:43.

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, 44:2, 44:21, and 44:26.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:314, 24:483, and/or 28:93, 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 VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 47:1418.02.

Yes  No

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-228.

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.

*W.P. Haberman* Secretary 6/18/08 Date  
*Neil Thompson* Treasurer 6/18/08 Date  
*Robert Lasser* President 5-18-98 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.