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WARD FIVE FIRE PROTECTION DISTRICT
OF GRAND PARISH
Bossierite, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Approval Procedures Report
As of and for the Year Ended
December 31, 1997

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or authorized, duly authorized officers or public officials. This report is available for public inspection at the Union Registration of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date 2/15/98

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Denhamville, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended December 31, 1997

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M. Carlson Dumas
CERTIFIED PUBLIC ACCOUNTANT

309 Deshaussieres Road • Calhoun, Louisiana 71225 • Telephone 337/644-0126

Accountant's Compilation Report

BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downtown, Louisiana

I have compiled the accompanying general purpose financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Ward Five Fire Protection District of Union Parish as of December 31, 1997, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

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

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report dated June 29, 1998, on the results of my agreed-upon procedures.



Calhoun, Louisiana
June 29, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

**WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Crawsville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 1987

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUPS -		TOTAL BALANCE SHEET (2017)
		FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS				
Cash	\$48,531			\$48,531
Ad valorem tax receivable	48,295			48,295
Buildings, vehicles, and equipment		\$145,378		145,378
Amount to be provided for retirement of general long-term debt			\$17,261	17,261
TOTAL ASSETS	<u>\$89,906</u>	<u>\$145,378</u>	<u>\$17,261</u>	<u>\$252,545</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$8,115			\$8,115
Bank loan payable			\$17,261	17,261
Total Liabilities	<u>\$8,115</u>	<u>\$0.00</u>	<u>\$17,261</u>	<u>\$25,376</u>
Fund Equity:				
Investment in general fixed assets		\$145,378		145,378
Fund balance - unassigned - undesignated	\$1,811			\$1,811
Total Fund Equity	<u>\$1,811</u>	<u>\$145,378</u>	<u>\$0.00</u>	<u>\$227,189</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$89,926</u>	<u>\$145,378</u>	<u>\$17,261</u>	<u>\$252,565</u>

See accompanying notes and accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Doverville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 1997

	BUDGET	ACTUAL	VARIANCE: FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes	\$84,147	\$83,172	(975)
Intragovernmental revenues:			
Federal - payments in lieu of taxes		1,688	1,688
State - fire insurance rebate	9,172	9,172	
Use of money and property - interest earnings	1,629	1,629	
Other revenue		0	0
Total revenues	<u>96,578</u>	<u>95,661</u>	<u>917</u>
EXPENDITURES			
Public safety:			
Current:			
Operating services	25,990	28,282	(4,292)
Materials and supplies	20,310	22,270	8,449
Debt service	15,456	6,724	8,732
Capital outlay	14,490	24,112	(9,622)
Intragovernmental		8,626	(8,626)
Total expenditures	<u>76,246</u>	<u>89,014</u>	<u>(12,768)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(2,668)	(7,354)	(4,686)
FUND BALANCE AT BEGINNING OF YEAR	40,765	49,165	8,400
FUND BALANCE AT END OF YEAR	<u>\$38,097</u>	<u>\$41,811</u>	<u>\$3,714</u>

See accompanying notes and accountant's compilation report.

**WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1993**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ward Five Fire Protection District of Union Parish was created by the Union Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492. The district is governed by a five member board. Two members are appointed by the Union Parish Police Jury, two members are appointed by the Village of Downsville, and the fifth member, who is chairman, is selected by the other four members. Board members serve two year terms without compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district. The district has no employees.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Ward Five Fire Protection District of Union Parish 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 established governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Union Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 which component units should be considered part of the Union 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. This criteria includes:

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Bossierite, Louisiana
Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and
 - 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's 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 created the district and appoints members of the district's governing body, the district was determined to be a component unit of the Union Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The 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 related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, 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.

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Bossierville, Louisiana
Notes to the Financial Statements (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the district's general activities, including the collection and disbursement of legally restricted monies. Governmental funds of the district include the following:

General Fund

The General fund is the general operating fund of the district and accounts for all financial resources.

D. 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 for 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 for reporting all governmental fund types. The district uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. *Ad valorem* taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1503 requires that the tax roll be filed on or before November 15 of each year. *Ad valorem* taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
 Downsville, Louisiana
 Notes to the Financial Statements (Continued)

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

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

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

K. BUDGET PRACTICES

A preliminary General Fund budget for the ensuing year is prepared by the measure of the board of commissioners in December of each year. The budget is then adopted by the board during the regular December meeting. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditures.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Fund budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget. There were no budget amendments for the year ended December 31, 1997.

F. CASH

Cash includes amounts in interest-bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Doverville, Louisiana
Notes to the Financial Statements (Continued)

deposits with banks organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States.

G. FIXED ASSETS

Fixed assets used in governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. All fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets.

H. LONG-TERM DEBT

Long-term debt, such as bank loans payable, is recognized as a liability of the General Fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

**I. TOTAL COLUMN ON THE
BALANCE SHEET**

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

J. UNFAVORABLE BUDGET VARIANCE

For the year ended December 31, 1997, actual General Fund expenditures exceeded budgeted expenditures by \$5,418 or 7.3 percent.

K. CASH

At December 31, 1997, the district has cash (bank balances) of \$48,531. These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Cash flow accounting's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Downsville, Louisiana
Notes to the Financial Statements (Continued)

bank balances) at December 31, 1997, are \$40,331, and are fully secured from risk by federal deposit insurance.

4. LEVIED TAXES

The district is authorized to levy a maximum tax of 10 mills annually on property within the boundaries of the district for maintenance and operation of the district. The district levied 8.79 mills for the year ended December 31, 1997. The tax will expire with the 2001 tax roll. The differences between authorized and levied millages are the result of reassessments of the taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

5. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1997:

	Balance at January 1, 1997	Additions	Deletions	Balance at December 31, 1997
Buildings	<u>\$28,220</u>			<u>\$28,220</u>
Vehicles	<u>49,400</u>			<u>49,400</u>
Equipment	<u>43,646</u>	<u>\$24,112</u>		<u>67,758</u>
Total	<u>\$121,266</u>	<u>\$24,112</u>	<u>\$0.00</u>	<u>\$145,378</u>

**6. CHANGES IN GENERAL LONG-TERM
DEBT**

The district obtained a loan on April 27, 1993, in the amount of \$35,000 for the purpose of acquiring two used vehicles for the North Fire Station. The loan is secured by the pledge of all valuation tax revenues. The loan agreement requires seven annual payments of \$6,734 due May 3 of each year through the year 2000.

The following is a summary of long-term debt (bank loans payable) transactions for the year ended December 31, 1997:

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Bossierite, Louisiana
Notes to the Financial Statements (Continued)

Bank loan payable at January 1, 1997	\$32,312
Additions	10086
Reductions	<u>(5,037)</u>
Bank loan payable at December 31, 1997	<u>\$37,361</u>

7. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1997, nor is it aware of any unasserted claims. The district, as well as the individual fire stations in the district, maintains insurance coverage to reduce the risk of loss resulting from property damage or liability claims.

See accountant's compilation report.

SUPPLEMENTAL INFORMATION SCHEDULES

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
OF LINDEN PARISH
Doverville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended December 31, 1997

SCHEDULE OF EXPENDITURES BY LOCATION

General Fund expenditures by location is presented in Schedule 1 for purposes of additional analysis.

PRIOR YEAR FINDINGS

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

CURRENT YEAR FINDINGS

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

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downtown, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, by Location
For the Year Ended December 31, 1997

	GENERAL	WALNUT LAKE	PRIME WILLOWS	ROVERS	TOTAL
PUBLIC SAFETY:					
Current:					
Operating services	\$4,116		\$2,047	\$6,557	\$12,720
Materials and supplies			2,276	6,144	8,420
Debt service		6,724			6,724
Capital outlay	1,277		17,917	3,439	22,633
Intergovernmental	8,656				8,656
Total expenditures	<u>\$14,025</u>	<u>\$6,724</u>	<u>\$22,240</u>	<u>\$10,000</u>	<u>\$53,009</u>

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Denverville, Louisiana

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 1997

Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action
Procedure 6	1996	The 1996 budget was not adopted prior to January 1, 1996.	Yes	N/A
Procedure 7	1996	Actual expenditures exceeded budgeted expenditures by more than 5%.	No	For 1998, a budget amendment will be adopted when actual expenditures exceed budgeted expenditures by more than 5%.
Procedure 8(a)	1996	Disbursements were not adequately supported.	Yes	N/A
Procedure 9	1996	Agendas for board meetings were not published or posted.	Yes	N/A

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Deerwilde, Louisiana

Corrective Action Plan
For Current Year Findings
For the Year Ended December 31, 1997

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
Procedure 7	Actual General Fund expenditures exceeded budgeted expenditures by \$5,418 or 7.3%.	For 1998, a budget amendment will be adopted when actual expenditures exceed budgeted expenditures by more than 5%.	Joan A. Leonard, President	December 31, 1998

See accountant's compilation report.

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

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Auditing Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

M. Carleen Dumas
CERTIFIED PUBLIC ACCOUNTANT

308 INDUSTRIAL BOSS • COLLIERVILLE, LOUISIANA 71225 • TELEPHONE 318/644-5706

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

**BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, Louisiana**

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed upon by the management of the Ward Five Fire Protection District of Union Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Ward Five Fire Protection District of Union Parish's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying *Louisiana Allocation Dashboard*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the 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 materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

A review was made of the disbursement journal for the year. There was one disbursement for materials and supplies exceeding \$5,000 made during the year. The disbursement was for \$12,400. This purchase of materials and supplies was made in accordance with the public bid law.

**BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH**

**Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1997**

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 (1001-1134) (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 requested information.

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

The district had no employees during the year ended December 31, 1997.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

See results of procedures listed under question number 3.

Budgeting

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

I obtained a copy of the legally adopted budget. There were no budget amendments during the year.

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

The 1997 budget was adopted at the December 12, 1996, board meeting.

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 5% or more.

Actual expenditures exceeded budgeted expenditures by \$5,418 or 7.3%.

**BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH**

**Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1997**

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to correct amount and payee;
- (b) determine if payments were properly coded to the correct fund and general ledger account;
- (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) All six disbursements were adequately supported and the payment was for the proper amount and to the correct payee.
- (b) All six disbursements were properly coded to the correct fund and general ledger account.
- (c) All six disbursements received approval from proper authorities.

Meetings

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

A notice and agenda for regular board meetings are posted at various locations in the district at least 24 hours prior to the meeting.

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 deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH

Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1997

Advances and Bonuses

18. 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 had no employees during the year ended December 31, 1997.

The accompanying schedule of prior year findings provides details on the actions taken by management with regards to the findings reported in my prior year compilation/execution report dated May 18, 1997.

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.

This report is intended solely for the use of management of the Ward Five Fire Protection District of Union Parish 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. However, this report is a matter of public record and its distribution is not limited.



Curtis R. Jones
Caldwell, Louisiana
June 29, 1998

Louisiana Attestation Questionnaire

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the *Louisiana Governmental Audit Guide*.

M. Carleen Dumas
Certified Public Accountant
368 Donaldson Rd.
Culberson, La 71225

Ms. Dumas,

In connection with your compilation of our financial statements of the Ward Five Fire Protection District of Union Parish as of December 31, 1997 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and 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 information available to us as of 2/20/98.

PUBLIC BID LAW

1. The provisions of the public bid law, LSA-RS Title 38:2112, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

Yes No N/A

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. No employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of LSA-RS 42:1191-1124.

Yes No N/A

3. No member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980 under circumstances which would constitute a violation of LSA-RS 42:1199.

Yes No N/A

BUDGETING

4. We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes No N/A

ACCOUNTING AND REPORTING

5. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

6. We have filed our annual financial statements in accordance with LSA-RS 24:514, LSA-RS 33:465, and/or LSA-RS 39:93, as applicable.

Yes No N/A

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

Yes No N/A

MEETINGS

8. We have complied with the provisions of the Opening Meetings Law, LSA-RS 42:1-12.

Yes No N/A

DEBT

9. We have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1954 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes No N/A

ADVANCES AND BONUSES

10. 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 AGJ opinion 79-729.

Yes No N/A

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 non-compliance which may occur subsequent to the issuance of your report.


Preparer


Date