

OFFICE OF THE
COMPTROLLER
OF THE PARISH OF ST. MARY
1000 PINE STREET
MONROE, LOUISIANA 70501
TELEPHONE 281-1234

9716
9 2801257

40 0001 05 10 1988
1000 PINE STREET
MONROE, LOUISIANA

**FIRE PROTECTION DISTRICT
NO. 1 OF THE PARISH OF ST. MARY
Monroe, Louisiana
Financial Statements
December 31, 1987**

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 Office of the State Auditor, Office of the Legislative Auditor, or at the office of the parish clerk or treasurer.

401.2.2 1988

Electronic File

CONTENTS

	Exhibit	Page
Independent Accountants' Report on the Financial Statements		1
General Purpose Financial Statements		
Balance Sheet - All Fund Types and Account Groups	A	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type - General Fund	B	3
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund	C	4
Notes to the Financial Statements		5-10
Supplementary Information		
Schedule of Expenditures Compared to Budget (GAAP Basis)		13
Supplemental Information Schedule - Compensation Paid Board Members		14
Schedule of Compensation Paid Board Members		15
Attention Reports		
Independent Accountants' Report on Applying Agreed-Upon Procedures		17-21
Louisiana Attention Questionnaire		23-29



a Professional Corporation of Certified Public Accountants

To the Commissioners of Fire Protection District
No. 1 of the Parish of St. Mary
Franklin, Louisiana

We have compiled the accompanying general purpose financial statements of the Fire Protection District No. 1 of the Parish of St. Mary, a component unit of the Parish of St. Mary, Franklin, Louisiana, as of and for the year ended December 31, 1997 as listed in the table of contents, and the accompanying supplementary information which is presented only for supplementary analysis purposes 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 and supplementary schedule information that is the representation of management. We have not modified or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

INZERELLA, FELDMAN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

June 25, 1998

MICHAEL J. INZERELLA, CPA STEPHEN B. FELDMAN, CPA ERIC J. BROOKLAND, CPA J. DAVID BRANT, CPA JAMES W. FOURCAL, CPA
ISA B. WARD, CPA

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
COUNSELORS BOARD OF CERTIFIED PUBLIC ACCOUNTANTS

300 N. ST. PETER ST. - P.O. BOX 8400 - NEW ORLEANS, LA. 70582-0400 - (510) 380-3890 FAX (510) 384-9070

Fire Protection District No. 1 of the
Parish of St. Mary
Bossierde, Louisiana
All Fund Types and Account Groups
Balance Sheet
December 31, 1997

	GOVERNMENTAL	ACCOUNT	TOTAL (MEMORANDUM ONLY)
	FUNDS	GROUPS	
	General Fund	General Fixed Assets	
ASSETS			
Cash and cash equivalents	\$ 194,121	\$	\$ 194,121
Certificates of deposit	615,000		615,000
Receivables	126,932		126,932
Prepaid expenses	300		300
Land, buildings, and equipment		380,127	380,127
TOTAL ASSETS	\$ 840,533	\$ 380,127	\$ 1,140,680
LIABILITIES, EQUITY, AND OTHER CREDITS			
LIABILITIES			
Accounts payable	\$ 4,795	\$	\$ 4,795
TOTAL LIABILITIES	4,795	0	4,795
EQUITY AND OTHER CREDITS			
Investment in general fixed assets		380,127	380,127
FUND BALANCES			
Unreserved			
Designated For -			
Acquisition of building	700,000		700,000
Undesignated	140,849		140,849
TOTAL EQUITY AND OTHER CREDITS	840,849	380,127	1,141,976
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 840,533	\$ 380,127	\$ 1,140,680

See Accountants' Compilation Report.
The accompanying notes are an integral
part of these financial statements.

Fire Protection District No. 1 of the
Parish of St. Mary
Franklin, Louisiana
Governmental Funds
Statement of Revenues, Expenditures and
Changes in Fund Balance
For the Year Ended December 31, 1997

	General <u>Fund</u>
REVENUES	
All values taxes	\$118,412
Intergovernmental revenues	
Other grants	15,712
Interest earnings	36,649
Dividends received	68
Other revenue	<u>1,961</u>
TOTAL REVENUES	<u>172,760</u>
EXPENDITURES	
Current	
General government	27,906
Public safety	8,871
Capital outlay	<u>1,593</u>
TOTAL EXPENDITURES	<u>38,369</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>134,391</u>
OTHER FINANCING SOURCES (USES)	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>134,391</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>796,223</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	\$930,614

See Accountants' Compilation Report
The accompanying notes are an integral
part of these financial statements.

Fire Protection District No. 1 of the
Parish of St. Mary
Franklin, Louisiana
Governmental Fund - General Fund
Statement of Revenue, 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	\$ 190,500	\$ 119,412	\$ (70,088)
Intergovernmental revenues	13,700	13,712	12
Interest earnings	31,400	30,640	760
Dividends received	0	40	40
Other revenue	0	1,941	1,941
TOTAL REVENUES	<u>235,600</u>	<u>175,745</u>	<u>(59,855)</u>
EXPENDITURES			
Current			
General government	20,000	27,000	7,000
Public safety	14,000	8,671	5,329
Capital outlay	100,000	1,292	98,708
TOTAL EXPENDITURES	<u>134,000</u>	<u>36,963</u>	<u>97,037</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>101,600</u>	<u>138,782</u>	<u>37,182</u>
OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>101,600</u>	<u>138,782</u>	<u>37,182</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>706,200</u>	<u>706,273</u>	<u>73</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ 728,200</u>	<u>\$ 841,882</u>	<u>\$ 113,682</u>

See Accountants' Compilation Report
The accompanying notes are an integral
part of these financial statements.

Fire Protection District No. 1 of the Parish of St. Mary
Franklin, Louisiana
Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The Fire Protection District No. 1 of the Parish of St. Mary was created under the provisions of Part 1, Chapter 7, Title 49 of the Louisiana Revised Statutes of 1950, and other constitutional and statutory authority supplemental thereto.

The purpose of the Fire Protection District No. 1 of the Parish of St. Mary, is to acquire, construct, improve, maintain and operate fire protection facilities and equipment, including the cost of obtaining water for fire protection purposes, and all purposes incidental thereto.

There have been five Commissioners appointed by the St. Mary Parish Council.

The Fire Protection District No. 1 of the Parish of St. Mary shall comprise all of the territory within Ward 2 of the Parish of St. Mary, State of Louisiana, lying to the south and southwest of the centerline of the Gulf Intracoastal Waterway.

There are no employees as of December 31, 1997.

The following is a summary of certain significant accounting policies.

A. Basis of Presentation

The accompanying general purpose financial statements of the Fire Protection District No. 1 of the Parish of St. Mary 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 St. Mary Parish Council is the financial reporting entity for St. Mary Parish. The financial reporting entity consists of (a) the primary government (parish council), (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.

Free Protection District No. 1 of the Parish of St. Mary
Franklin, Louisiana
Notes to the Financial Statements (Continued)

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Mary Parish Council 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:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish council to impose its will on the organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish council.
2. Organizations for which the parish council does not appoint a voting majority but are financially dependent on the parish council.
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 parish council appointed a governing board, and this board has to account for fiscal matters, the district was determined to be a component unit of the St. Mary Parish Council, 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 parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental 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 relating to certain government functions or activities.

Fire Protection District No. 1 of the Parish of St. Mary
Franklin, Louisiana
Notes to the Financial Statements (Continued)

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 reportable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Currently, governmental funds of the district include:

1. **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 by 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. The modified accrual basis of accounting is used by the governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year of assessment. Interest income on investments and on ad valorem taxes are recorded when earned. Grants and other revenue are recorded when received.

Expenditures

Expenditures are recorded when the related fund liability is incurred.

Fire Protection District No. 1 of the Parish of St. Mary
Franklin, Louisiana
Notes to the Financial Statements (Continued)

E. Budgets

The District uses the following budget practices:

Annually, the Board of Commissioners adopts a budget for the General Fund. The budget practices include public notice of the proposed budget and a public hearing on the budget. All budgeting appropriations lapse at the end of each year. Total expenditures may not legally exceed appropriations by more than 5%. To amend the budget, the board shall adopt a budget amendment in an open meeting to reflect such change. The General Fund budget is prepared on the modified accrual basis of accounting and includes original adopted budget amounts and all subsequent amendments. The Board does not use a system of encumbrances.

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. The Fire Protection District No. 1 of the Parish of St. Mary considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the 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.

G. Allowance/Reserve Receivable

Receivables are written off directly to fund debt expense when they are determined to be uncollectible. Fund debt expense under the allowance method would not be materially different.

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure 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. Prior to January 1, 1990, the St. Mary Parish Council was governing authority of the District, and did not maintain general fixed asset records. As such, general fixed asset records have been compiled by the Board of Commissioners using original acquisition costs.

Fire Protection District No. 1 of the Parish of St. Mary
Franklin, Louisiana
Notes to the Financial Statements (Continued)

I. Fund Equity

Designated fund balances represent tentative plans for future use of financial resources.

J. Fund Information: Columns on Balance Sheet

The total column on the combined balance sheet is captioned "Information Only" 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.

Note 1 - Cash and Cash Equivalents

At December 31, 1997, the District has cash and cash equivalents (book balances) totaling \$104,321 as follows:

New Bern Bank	\$ 23,240
Hibernia Bank	78,976
Petty Cash	_____100
	\$104,321

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties (GNSSB Category 3). At December 31, 1997, the district had the following bank balances at each of the financial institutions:

	Hibernia Bank	New Bern Bank
Bank balance	\$ 0	\$ 23,000
Savings balance	78,976	_____
Certificate of deposit	_____615,000	_____
Total on deposit	694,076	0
FDIC coverage	(180,000)	(100,000)
Pledged coverage	_____284,000	_____
	\$225,076	\$ (73,000)

Fire Protection District No. 1 of the Parish of St. Mary
Franklin, Louisiana
Notes to the Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 98:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 - Levied Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied by the District in October and were billed to the taxpayers in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

The taxes are based on assessed values determined by the Tax Assessor of St. Mary Parish and are collected by the Sheriff.

For the year ended December 31, 1997, taxes were levied on property with assessed valuations totaling \$7,880,380 and were dedicated as follows:

Fire Protection District No. 1 of the Parish of St. Mary	15.16 mills
---	-------------

Total taxes levied were \$119,412.

Note 4 - Receivables

The following is a summary of receivables at December 31, 1997:

Class of receivables	General Fund
Ad valorem taxes	\$ 108,745
Account interest receivable	1,432
Office of Emergency Preparedness	17,237
Total	\$ 127,414

Fire Protection District No. 1 of the Parish of St. Mary
 Franklin, Louisiana
 Notes to the Financial Statements (Continued)

Note 3 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1997	Additions	Deductions	Balance December 31, 1997
Buildings	\$ 30,000	\$ 0	\$ 0	\$ 30,000
Equipment and Furniture	188,864	1,582	0	190,446
Land and Improvements	79,671	0	0	79,671
Total	\$ 298,535	\$ 1,582	\$ 0	\$ 300,117

Supplemental Information

Fire Protection District No. 1 of the
Parish of St. Mary
Franklin, Louisiana
Governmental Fund - General Fund
Schedule of Expenditures
Compared to Budget (GAAP Basis)
For the Year Ended December 31, 1997

EXPENDITURES	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
<i>Current</i>			
<i>General government</i>			
Bank Charges	\$ 180	\$ 0	\$ 180
Deer	680	293	203
Electric	780	618	82
Insurance	5,000	5,277	(277)
Miscellaneous	1,000	0	1,000
Office Expenses	0	19	(19)
Assessor's Pension	4,580	3,684	816
Telephone	1,780	1,148	52
Professional Fees	18,000	9,135	863
Outside Services	5,000	6,000	(1,000)
Disposal Fees	1,800	1,500	270
Total general government	28,900	22,966	1,986
<i>Public safety</i>			
Communication	2,800	921	1,079
<i>Grounds and Buildings</i>			
Maintenance	1,500	1,951	1,549
Public Safety Equipment	3,500	1,215	2,285
Training	2,000	8	2,000
Trucks and Pumps Maintenance	2,800	819	1,161
Health and Safety	1,800	2,752	(2,722)
Total public safety	14,000	8,873	5,329
Capital outlay	130,000	1,282	108,408
TOTAL EXPENDITURES	\$ 133,900	\$ 38,129	\$ 113,711

See Accountants' Compilation Report

Page 13

Fire Protection District No. 1 of the
Parish of St. Mary
Franklin, Louisiana
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 No. 54 of the 1979 session of the Louisiana Legislature. Members of the governing boards of fire protection districts may be paid a per diem of fifty dollars for attending meetings of the board, not to exceed two meetings in any one calendar month, as provided by Section 1948 of Title 40 of the Louisiana Revised Statute of 1950, as amended.

Section 1948 of Title 40 of the Louisiana Revised Statute of 1950, as amended, also provides that if a member is elected secretary or treasurer or secretary-treasurer of the board, he may be compensated additionally for such office.

See Accountants' Compilation Report



Fire Protection District No. 1 of the
Parish of St. Mary
Franklin, Louisiana
Schedule of Compensation Paid Board Members
For the Year Ended December 31, 1997

COMPENSATION PAID TO BOARD MEMBERS

Robert Asenbach	\$ 300
Richard Legnon	300
Nicky Dagnard	300
Harold Anderson	300
Bruce Schwanz	300
	<u>\$1,500</u>

COMPENSATION PAID TO SECRETARY

Robert Asenbach	\$0.00
-----------------	--------

See Accountants' Compilation Report

Attestation Report

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

To the Commissioners of Fire Protection
District No. 1 of the Parish of St. Mary

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Fire Protection District No. 1 of the Parish of St. Mary and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Fire Protection District No. 1 of the Parish of St. Mary'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 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).

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

To the Commissioners of Fire Protection
District No. 1 of the Parish of St. Mary

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 42:1801-1824 (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 needed information.

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

Management provided us with the required list. There were 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.

As noted in agreed-upon procedure (3), there were no employees.

Budgeting

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

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

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

We traced the adoption of the original budget to the minutes of a meeting held on December 23, 1998 which indicated that the budget had been adopted by the commissioners of Fire Protection District No. 1 of the Parish of St. Mary by a unanimous vote. No amendments were made to the budget during the 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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year did not exceed budgeted amounts by more than 5%. Actual revenues were 6.9% less than the budgeted amount for 1997.

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;

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;

The payments were properly coded to the correct fund and general ledger account.

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

Each of the disbursements were traced to the district's minute book, where they were approved by the full commission.

Advertising

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

To the Commissioners of Fire Protection
District No. 1 of the Parish of St. Mary

This report is intended solely for the use of management of Fire Protection District No. 1 of the Parish of St. Mary 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.



INZERELLA, FELDMAN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

June 25, 1998

LOUISIANA ATTESTATION QUESTIONNAIRE

4/1/98

Date

Ingalls, Fildner & Co. P.A.
2001 Maple St. 70122

(Auditors)

In connection with your completion of our financial statements as of 12/31/97 and for the period then ended, and as required by Louisiana Revised Statute 24:511 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 2/21/98 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:210, 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 provision, 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 5, 1990, under circumstances that would constitute a violation of LSA-RS 42:1108.

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**

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 44:35.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:533, and/or 24:52, as applicable.

Yes No

