

TABLE OF CONTENTS

ACCOUNTANT'S CERTIFICATION REPORT

FINANCIAL STATEMENTS:

INDEX:

General Purpose Financial Statements:

- | | |
|-----|--|
| "A" | Combined Balance Sheets - All
Fund Types And Account Groups |
| "B" | Statement Of Revenues,
Expenditures And Changes
In Fund Balances - All
Governmental Fund Types |
| "C" | Statement Of Revenues,
Expenditures And Changes
In Fund Balances - Budget
And Actual - All Governmental
Fund Types |

NOTES TO FINANCIAL STATEMENTS

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREE UPON PROCEDURES

LOUISIANA REVERSATION QUESTIONNAIRE

PEPPERMAN, EMBOLAS, SCHWARTZ & TORRES
L.L.C.

MEMBER FIDELITY NATIONAL ASSOCIATION

LAWRENCE H. SCHWARTZ
R. WALTER EMBOLAS
WILLIAM D. TORRES, III
JAMES H. SCHWARTZ
LINDA M. SCHWARTZ
WALTER J. SCHWARTZ, JR.
—
ALFRED L. SCHWARTZ, JR.
ROBERT J. SCHWARTZ

ONE OF SEVERAL OFFICES
NEW ORLEANS, LA. 70112
NEW ORLEANS, LA. 70112
NEW ORLEANS, LA. 70112
NEW ORLEANS, LA. 70112

JOHN F. SCHWARTZ (REGISTERED)
WALTER H. SCHWARTZ (REGISTERED)
WALTER H. SCHWARTZ (REGISTERED)
WALTER H. SCHWARTZ (REGISTERED)
WALTER H. SCHWARTZ (REGISTERED)
WALTER H. SCHWARTZ (REGISTERED)
WALTER H. SCHWARTZ (REGISTERED)
WALTER H. SCHWARTZ (REGISTERED)

ACCOUNTANT'S COMPILATION REPORT

Claude T. Manderson, Assessor
Assessor's Office, Second Municipal District
Parish Of Orleans, New Orleans, Louisiana

We have compiled the accompanying general purpose financial statements of the Assessor's Office, Second Municipal District, Parish of Orleans, New Orleans, Louisiana, as of December 31, 1991, 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 general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Pepperman, Embolas, Schwartz & Torres, L.L.C.

New Orleans, Louisiana
June 24, 1992

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1977

	GOVERNMENTAL	ACCOUNT	TOTALS
	FUND TYPE	GROUPS	
	GENERAL	GENERAL	(NON-GOVERNMENTAL)
	FUND	FUNDS	OTHER
ASSETS:			
Cash and Cash Equivalents	\$146,000	\$ ---	\$146,000
Fixed Assets	---	12,480	12,480
Total Assets	\$146,000	\$ 12,480	\$158,480
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts Payable	\$ 3,887	\$ ---	\$ 3,887
Total Liabilities	\$ 3,887	\$ ---	\$ 3,887
Fund Equity:			
Investment in General Fixed Assets	\$ ---	\$ 12,480	\$ 12,480
Fund Balances:			
Unreserved - Undesignated	142,113	---	142,113
Total Fund Equity	\$142,113	\$ 12,480	\$154,593
Total Liabilities and Fund Equity	\$146,000	\$ 12,480	\$158,480

See accompanying Notes and Accountant's Report

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUNDS TOGETHER
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>GENERAL</u> <u>FUND</u>
REVENUES:	
Intergovernmental Revenues:	
Compensation From Taxing Bodies	\$124,491
Interest Income	<u> 4,122</u>
Total Revenues	<u>\$128,613</u>
EXPENDITURES:	
General Government - Operation,	
Personal Services	
and Related Benefits	\$187,298
Materials And Supplies	1,187
Other Services And Charges	11,178
Travel And Other Charges	4,898
Miscellaneous	<u> 8,112</u>
Total Expenditures	<u>\$212,673</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$ 84,060)
FUND BALANCE AT BEGINNING OF YEAR	<u> 178,748</u>
FUND BALANCE AT END OF YEAR	<u>\$ 94,688</u>

STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1987

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Intergovernmental Revenues:			
Competition From Towing Bodies	\$138,000	\$134,481	\$ 3,519
Interest Income	3,000	4,122	1,122
Total Revenues	\$141,000	\$138,603	\$ 2,397
EXPENDITURES:			
Federal Government - Taxation,			
Personnel Services And			\$ 3,500
Related Benefits	\$100,000	\$147,000	\$ 47,000
Materials And Supplies	5,000	2,187	2,813
Other Services And Charges	12,000	12,170	170
Travel And Other Charges	4,000	4,400	400
Miscellaneous	8,000	8,151	151
Capital Outlay	---	---	---
Total Expenditures	\$127,000	\$175,128	\$ 48,128
REVENUE (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 14,000	\$ 34,500	\$ 20,500
FUND BALANCE AT BEGINNING OF YEAR	178,125	178,125	---
FUND BALANCE AT END OF YEAR	\$192,125	\$192,625	\$ 500

See Accompanying Notes And Accountant's Report

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1997

NOTE 1 - INTRODUCTION AND SUMMARY OF
SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION:

As provided by Article VII, Section 24 of the Louisiana Constitution of 1874, there shall be seven assessors in New Orleans who shall compose the Board of Assessors for Orleans Parish. One shall be elected from each municipal division of New Orleans, and each shall be a resident of the district from which he is elected. The assessor shall be elected at the same time as the municipal officers of New Orleans, for terms of four years each. In the event a vacancy occurs in any one of the seven assessors' offices, the Board of Assessors shall appoint an interim assessor for the unexpired term.

The assessor assesses all real and movable property in his municipal district subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and to provide assistance to the taxpayers in his district. The deputies are authorized to perform all functions of the office, but the assessor is officially and pecuniarily responsible for the actions of the deputies.

The Assessor's Office is located on the Orleans Parish City Hall in New Orleans, Louisiana. The assessor employs six (6) employees, including four (4) deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission, as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector, who is responsible for the collection and distributing taxes to the various taxing bodies.

At December 31, 1997, there were 18,373 real property and movable property assessments totaling \$254,562,718 and \$84,844,428, respectively. This represents an increase of 8,418 in the total number of assessments. Yet, a decline of \$2,381,444 in the total value of assessments. Total tax assessment decrease was caused primarily by the decreasing value of personal property assessments in the district during the year.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A) BASIC OF PRESENTATION:

The accompanying financial statements of the Assessor's Office, Second Municipal District, Parish of Orleans, 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:

For financial reporting purposes, the Assessor includes all funds, account groups, activities, or sectors, that are controlled by the Assessor as an independently elected parish official. The activities of other independently elected parish officials and municipal level governments are not included within the accompanying financial statements, as they are considered autonomous governments. These units of government issue financial statements separate from that of the parish assessor.

C) FUND ACCOUNTING:

The Assessor's Office uses funds and account groups to report on the 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. 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.

Funds of the Assessor's Office are classified as governmental funds. Governmental funds account for the Assessor's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. Governmental funds of the Assessor's Office include:

Governmental Fund Types:
General Fund:

The General Fund is the general operating fund of the Assessor's Office. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

(1) FUND ACCOUNTING: (Continued)

Account Groups:
General Fund Assets:

Fund assets are accounted for in the General Fund Assets Account Group rather than in the governmental funds. No appropriation has been provided on fund assets. Fund assets are valued at historical cost.

An account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

(2) BAIS OF ACCOUNTING:

The accounting and financial reporting treatment 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 Assessor's records are maintained on the cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

Revenues:

Revenues are recorded as received in cash except for interest earned but not received on investments, which is accrued at December 31, 1997.

Expenditures:

Expenditures are recorded on the accrual basis.

(3) BUDGET PRACTICES:

Included in the annual budget of the Assessor's Office, Second Municipal District, Parish of Orleans, proposed expenditures for the year ending December 31, 1997 were less than \$20,000 and, therefore, public inspection privileges and public hearings do not apply. However, the budget is available for public inspection at the Assessor's Office.

Fund budgetary integration is not employed as a management CONTROL device during the year. Budgeted amounts included in the accompanying financial statements include the originally adopted budgeted amounts. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

80. BUDGET PRACTICES (Continued)

The Assessor utilizes the traditional budget preparation method of budgeting for his financial plan. Revenues projected for the year ended December 31, 1997 were estimated based on millage collections allocated to the Board of Assessors. A portion of these revenues is allocated to the General Municipal District for its salary and expense fund. Expenditures of prior year are considered when preparing the budget for the current year.

Unused appropriations for all budgeted funds lapse at year end.

81. ENCUMBRANCES

Encumbrance accounting, under which commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not used by the Assessor's Office because it is considered not necessary to assure effective budgetary control or to facilitate effective cash planning and control. Therefore, there were no outstanding encumbrances at December 31, 1997.

82. CASH AND CASH EQUIVALENTS

Cash includes amounts in Demand Deposits, Interest-Bearing Demand Deposits, and money market accounts. The Assessor's Office considers all highly liquid debt instruments, time deposits and those investments with original maturities of 90 days or less to be cash equivalents. Under state law, the assessor 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 assessor 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. Investments are valued at cost.

83. GENERAL FIXED ASSETS

General fixed assets are recorded as expenditures at the time purchased, and the related assets are accounted for in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets. All general fixed assets are valued at historical cost.

NOTE 1 - INTRODUCTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

21. COMPENSATED ABSENCE:

The Assessor's office does not employ a formal sick leave policy. Employees are entitled to two weeks paid vacation after one year of employment. There is no accumulation or vesting of leave or vacation.

It is impracticable to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The Assessor's policy is to recognize the costs of compensated absences when actually paid to employees.

22. TOTAL COLUMN ON THE STATEMENTS - CONTINUED:

The total column on the financial statements are captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Due to this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

23. USE OF ESTIMATES IN PREPARATION OF FINANCIAL STATEMENTS:

The preparation of 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 these estimates.

NOTE 2 - CASH AND CASH EQUIVALENTS:

The following is a summary of cash and cash equivalents at December 31, 1997 and retained collateral in the form of Federal Deposit Insurance and pledged securities:

Cash And Cash Equivalents:		
General Deposits - Bank One, Louisville, IN		\$ 1,073
Certificates of Deposit - Whitney National Bank		78,000
U. S. Government Obligation		<u>82,862</u>
		162,935
Collateral:		
Federal Deposit Insurance	\$200,000	
Pledged Securities	<u>82,862</u>	282,862
Uninsured Balance		<u> </u>

NOTE 2 - CASH AND CASH EQUIVALENTS: (Continued)

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. 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 pledged securities are held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to both parties.

NOTE 3 - GENERAL FUND ASSET ACCOUNT GROUP:

The following is a summary of changes in the General Fund Asset Account Group:

Balance, January 1, 1997	\$13,480
Revenues	---
Balance December 31, 1997	<u>\$13,480</u>

NOTE 4 - LEASES:

The Assessor's Office currently is leasing an automobile from Toyota Motor Credit Corporation for \$224 per month for a term of 36 months ending June 30, 1997:

Future Minimum payments required under the lease are as follows:

1998	\$4,628
1999	<u>2,872</u>
	<u>\$7,500</u>

NOTE 5 - PENSION PLAN:

PLAN DESCRIPTION:

Substantially all employees of the Assessor's Office, Second Municipal District are members of the Louisiana Assessor's Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate Board of Trustees.

Plan Description: (Continued)

All full-time employees who are under the age of 65 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 65 with at least 25 years of credited service or at or after age 60 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 60 percent of their final-average salary. Final-average salary is the employee's average salary over the 18 consecutive 60 month months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 65 and receive the benefits covered by their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 1784, Shreveport, Louisiana 71268-1784, or by calling (337) 635-4466.

Funding Policy

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the Assessor's Office, Second Municipal District is required to contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll. Contributions to the System also include one percent of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Assessor's Office, Second Municipal District are established and may be amended by state statute. As provided by Louisiana Revised Statute 12:181, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Assessor's Office, Second Municipal District contributions to the System for the years ending December 31, 1997, 1998 and 1999, were \$8,538, \$8,488 and \$1,575, respectively, equal to the required contributions for each year.

PEPPERMAN, EMBOLAS, SCHWARTZ & TODARO
L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

LAWRENCE A. EMBOLAS
B. JOHN PEPPERMAN
WILLIAM C. SCHWARTZ, JR.
JAMES W. TODARO
LUCILLE W. HARR
MURIEL A. BARR, JR.
JOHN
ROBERT L. FERRAGAMO, JR.
ROBERT J. SCHWARTZ

2000 P. STREET SUITE
MONROE, LA. 70501
TEL. (504) 837-8888
FAX (504) 837-8888

JOHN A. SCHWARTZ (1983) CPA
FRANK R. TODARO (1983) CPA
LUCILLE W. HARR (1983) CPA
MURIEL A. BARR, JR. (1983) CPA
JOHN J. FERRAGAMO (1983) CPA
ROBERT J. SCHWARTZ (1983) CPA

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLICABLE SUBSIDIARY PROCEDURES

Claude F. HUBBERT, Assessor

Assessor's Office, Second Municipal District
Parish Of Orleans, New Orleans, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Assessor's Office, Second Municipal District, Parish of Orleans, and the Legislative Auditor, State Of Louisiana, solely to assist the users in evaluating management's assertions about the Assessor's office compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Assessor's Financial Statements. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The responsibility 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 herein either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Review all expenditures made during the year for materials and supplies exceeding \$1,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with RSA-NS 28:1121-1124 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$1,000. Additionally, there were no expenditures made for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

1. Obtain from management a list of the immediate family members of the Assessor as defined by RSA-NS 28:1181-1184 (the Code of Ethics), and a list of outside business interests of the Assessor 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.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (I) were also included on the listing obtained from management in agreed-upon procedure (II) as immediate family members.

None of the employees included on the list of employees provided by Management in agreed-upon procedure (I) appeared on the list provided by management in agreed-upon procedure (II) except for Barbara E. Muebertel, employed as a chief clerk, who is listed as the mother of Claude T. Muebertel, Treasurer. However, the Treasurer is not in violation of SSA-86 411119 in so far as Mrs. Muebertel is exempt from the provisions of this section inasmuch as she was employed prior to the effective date of such provision.

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 letter from the Treasurer dated December 9, 1994 which officially authorized the implementation of the adopted budget at the Treasurer's Office. 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 revenues and expenditures did not exceed budgeted amounts by more than 5% for the year.

Accounting And Reporting

8. Randomly select and (a) disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and dates;

We examined supporting documentation for each of the six (6) 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

We examined supporting documentation for each of the six selected disbursements and found that all were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Chief Clerk and the Assessor.

Meetings

8. Examine evidence indicating that agendas for meetings were posted as advertised as required by L&M 32-12 (the open meetings law).

The Assessor's Office, Second Municipal District is comprised of the Assessor, an independently elected official and his employees. The Assessor's Office provides an administrative function only and held no meetings or deliberations on open policy making decisions. Management has asserted that the Assessor's Office has complied with the provisions of the open meetings law, however, our inquiry indicated that there were no meetings held, as the public body subject to the open meetings law consists of the Assessor alone.

Bank

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 instruments.

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 instruments.

Advances and Loans

11. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute loans, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute loans, advances, or gifts.

We were not engaged in, 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 the Assessor's Office, Second Municipal District, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Raymond F. Baker, Attorney at Law, L.L.C.

Metairie, Louisiana
June 24, 2022

LOUISIANA ATTESTATION QUESTIONNAIRE

April 18, 2008 Date

Preparer, Reimond, Sylvain & Rodaro, L.L.C.
200 North Armande Blvd
Metairie, Louisiana 70002

(Firm's)

In connection with your compilation of our financial statements as of December 31, 2007 and for the period then ended, and as required by Louisiana Revised Statute 28:513 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 December 31, 2007 (date).

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 bribe, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1107-1124.

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 42:1109.

Yes No

State Laws Relating to Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 58:1561-14) or the budget requirements of LSA-RS 58:43.

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, 44:7, 44:21, and 44:26.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:214, 22:482, and/or 28:82, as applicable.

Yes No

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

Yes No

Louisiana Governmental Audit Guide

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, without the approval of the State Bond Commission, as provided by Article VI, Section 6 of the 1874 Louisiana Constitution, Article VI, Section 33 of the 1874 Louisiana Constitution, and LSA-RS 42:5440-50.

Yes No

Payments

It is true we have not advanced wages or salaries to employees or paid benefits in violation of Article VI, Section 14 of the 1874 Louisiana Constitution, LSA-RS 94:138, and AG opinion 79-226.

Yes No

We accept responsibility for our compliance with the foregoing matters, as well as our responsibility to the citizens over compliance. The foregoing representations are made to you based upon our evaluation of our activities as of 12-31-77, and for the year then ended, as well as the demands relating to the compliance issues.

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

Secretary Date

Treasurer Date

CLARE T. HARRISON, APPROVED

President April 30, 1978 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.