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TOWN OF JUNCTION CITY

COMPILATION REPORT

JUNE 30, 1998

*Reissued -*  
*Reissued -*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~NOV 3 1 1998~~

**TOWN OF JUNCTION CITY  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1998**

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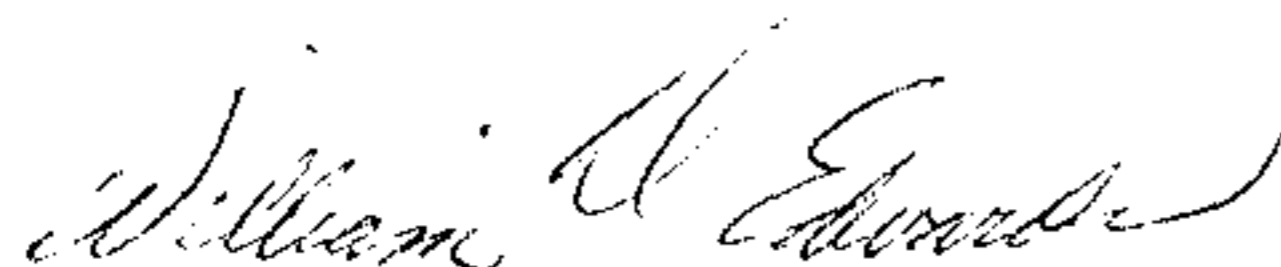
# WILLIAM D. EDWARDS

Certified Public Accountant  
A Professional Accounting Corporation  
Member: AICPA / Society of LCPA'S

The Honorable Preston Rogers, Mayor  
and the Members of the Boards of Aldermen of  
Town of Junction City, Louisiana

I have compiled the accompanying general purpose financial statements of the Town of Junction City, Louisiana for the year ended June 30, 1998, 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 of Town of Junction City, Louisiana. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance of them.



William D. Edwards, C.P.A.  
September 21, 1998

**TOWN OF JUNCTION CITY, LOUISIANA**  
**COMBINES BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1998**

	<u>Governmental Fund Types</u>	<u>Proprietary Fund Type</u>	<u>Fixed Assets Group</u>	<u>Memorandum Totals</u>
<b>ASSETS</b>				
Unrestricted Assets:				
Cash and Cash Equivalent	\$ 121,654	\$ 24,487	\$	\$ 146,141
Accounts Receivable		7,632		7,632
Plant ,Property, Equipment		567,846	204,585	772,431
Accumulated Depreciation		(195,790)		(195,790)
Interfund Payables		471		471
<b>Total Unrestricted Assets</b>	<b>121,654</b>	<b>404,646</b>	<b>204,585</b>	<b>730,885</b>
Restricted Assets:				
Cash in Bank-Customer Deposits		8,130		8,130
Cash in Bank-Debt Service		35,410		35,410
<b>Total Restricted Assets</b>		<b>43,540</b>		<b>43,540</b>
<b>TOTAL ASSETS</b>	<b>121,654</b>	<b>448,186</b>	<b>204,585</b>	<b>774,425</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts Payable&Taxes Payable	890	4,489		5,379
Currents Notes Payable		8,000		8,000
Long Term Notes Payable		135,000		135,000
Interest Payable on Notes		3,878		3,878
Customer Deposits		8,130		8,130
Interfund Payable	471			471
<b>Total Liabilities</b>	<b>1,361</b>	<b>159,497</b>		<b>160,858</b>
Fund Equity:				
Contributed Capital-Grants		317,636	52,500	370,136
Contributed Capital-Other Funds		27687		27,687
Investment in General Fixed Assets			152,085	152,085
Retained Earnings				
Reserved for Dept. Retirements		35,410		35,410
Unreserved		(92,044)		(92,044)
Fund Balance	120,293			120,293
<b>Total Fund Equity</b>	<b>120,293</b>	<b>288,689</b>	<b>204,585</b>	<b>613,567</b>
<b>TOTAL LIAB. AND FUND EQUITY</b>	<b>\$ 121,654</b>	<b>\$ 448,186</b>	<b>\$ 204,585</b>	<b>\$ 774,425</b>

See accompanying notes and accountants' report

**TOWN OF JUNCTION CITY, LOUISIANA  
STATEMENTS OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 1998**

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
<b>REVENUES</b>			
Occupational License	\$ 2,906	\$	\$ 2,906
Sales Tax	23,919		23,919
Franchise Fees	10,923		10,923
Property Taxes	4,231		4,231
Tobacco Tax	4,050		4,050
Fines and Forfeitures	16,375		16,375
Special Revenue		596	596
Other Revenue	1,720		1,720
Interest Income	4,555		4,555
Grants	<u>52,500</u>		<u>52,500</u>
<b>Total Revenue</b>	<u>121,179</u>	<u>596</u>	<u>121,775</u>
<b>EXPENDITURES</b>			
General Government	12,136		12,136
Public Safety-Police	24,550		24,550
Public Safety-Fire	3,599		3,599
Operations and Maintenance	12,237		12,237
<b>Total Expenditures</b>	<u>52,522</u>		<u>52,522</u>
<b>OTHER FINANCING SERVICES(USES)</b>			
Operating Transfers in	596		596
Operating Transfers out		(596)	(596)
Transfer to General Fixed Asset Account	<u>(57,766)</u>		<u>(57,766)</u>
<b>Total Other Financing Services</b>	<u>(57,170)</u>	<u>(596)</u>	<u>(57,766)</u>
Excess of Revenues over Expenditures	11,487		11,487
Fund Balance at Beginning of Year	108,806		108,806
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>120,293</u></u>	<u><u>-0-</u></u>	<u><u>120,293</u></u>

See accompanying notes and accountants' report.

**TOWN OF JUNCTION CITY, LOUISIANA  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN ACCUMULATED DEFICIT  
PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1998**

ACTUAL

OPERATING REVENUES		
Water and Sewer Fees		70,742
<b>Total Operating Revenue</b>		<u>70,742</u>
OPERATING EXPENSES		
Salaries and Related Benefits	10,552	
Office Expense	3,450	
Repairs and Maintenance	3,928	
Mowing	3,118	
Insurance	4,767	
Lab Work	2,136	
Collection Services	4,043	
Depreciation	19,148	
Utilities	7,028	
Supplies	2,980	
Council Per Diem	600	
Town Clerk	5,400	
<b>Total Operating Expense</b>	<u>67,150</u>	
OPERATING INCOME		<u>3,592</u>
NONOPERATING REVENUE (LOSS)		
Interest Expense	(6,888)	
Interest Income	1,314	
<b>Total Nonoperating Revenue (Expense)</b>	<u>(5,574)</u>	
NET INCOME (LOSS)		<u>(1,982)</u>
BEGINNING DEFICIT IN RETAINED EARNINGS		(54,652)
ENDING DEFICIT IN ACCUMULATED EARNINGS		<u><u>\$ (56,634)</u></u>

**TOWN OF JUNCTION CITY, LOUISIANA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED JUNE 30, 1998**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Income From Operations	\$	3,592
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation		19,148
Decrease in Accounts Receivable		(1,200)
Decrease in Accounts Payable		2,837
Decrease in Customer Deposits		(125)
Decrease in Interest Payable		344
<b>Net Cash Provided by Operations</b>	<b>\$</b>	<b>23,908</b>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Interest Payments	(6,888)	
Principal Payments- Long-term Debt	(8,000)	
<b>Net Cash Provided by Financing</b>		<b>(14,888)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest Income	1,314	
Purchase Equipment	(899)	
<b>Net Cash From Investing Activities</b>		<b>415</b>

**NET INCREASE IN CASH** **9,435**

**CASH AT BEGINNING OF YEAR** **58,592**

**CASH AT END OF YEAR** **68,027**

**SUMMARY OF CASH**

Cash - Unrestricted	24,487
Cash - Restricted	43,540
<b>Total Cash</b>	<b>68,027</b>

Interest Paid - Cash Basis      \$7,550  
Taxes Paid - Cash Basis        \$1,240

See accompanying notes and accountant's report



**TOWN OF JUNCTION CITY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR YEAR ENDED JUNE 30, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the Town of Junction City, Louisiana conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies.

**Financial Reporting Entity**

This report includes all funds and account groups which are controlled by or dependent on the Town executive and legislative branches (the Mayor and Board of Aldermen). Control by or dependence on the Town was determined on the basis of budget adoption, taxing authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

**A. FUND ACCOUNTING**

The accounts of the Town of Junction City, Louisiana is organized on the basis of funds and account groups, 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, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into one generic fund type and on broad fund categories as follows:

**GOVERNMENTAL FUNDS**

**General Fund** - the General fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Fund** - The special Revenue Fund is the operating fund for specific monies received for specific purposes.

**PROPRIETARY FUND**

**Enterprise Fund** - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.



**TOWN OF JUNCTION CITY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1998**

ACCOUNT GROUP

Fixed Assets Account Group - The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statement present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and used of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Accounts Group, rather than in governmental funds. A public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, sidewalks, and drainage improvements, are not capitalized. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

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. Long-term liabilities expected to be financed from Enterprise Fund operations are accounted for in those Enterprise funds. At June 30, 1998, the Town had no General Long-Term Debt.

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. As exception to this general rule is principle and interest on long-term debt is recognized when due.

**TOWN OF JUNCTION CITY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR YEAR ENDED JUNE 30, 1998**

**C. BUDGETS AND BUDGETARY ACCOUNTING**

The Town did not include revenue in their adopted budget for the fiscal year ended June 30, 1998. As a result, budget to actual data is not included in these financial statements.

**D. ADVANCES TO OTHER FUNDS**

Amounts shown as "advances" to other funds are not expected to be available or spendable during the next accounting cycle. However, amounts designated as "due from other funds" are considered "available spendable resources."

**E. FIXED ASSETS-PROPRIETARY FUND**

Depreciation of all exhaustible fixed assets used by the proprietary funds are charged as an expense against operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful life using the straight-line method over the estimated useful lives of 5-40 years.

**F. ACCUMULATED UNPAID VACATION, SICK PAY AND OTHER EMPLOYEE BENEFITS AND PENSION AMOUNT.**

Accumulated vacation, sick pay and other employee benefits and pensions are not material and are therefore not accrued.

**G. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**NOTE 2 - CASH AND CASH EQUIVALENTS**

The Town's cash accounts at June 30, 1998 are categorized below to give an indication of the level of risk assumed by the Town at year end. Category 1 includes cash that is insured. Category 2 includes uninsured and unregistered cash and investments, with securities held by the counter party's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered cash and investments, with securities held by the counter party or by its trust department or agent but not in the Town's name. In accordance with GASB 3, this category includes certificates of deposit or money market accounts that are collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the Town's name although balances so collateralized meet the requirements of state law.

**TOWN OF JUNCTION CITY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR YEAR ENDED JUNE 30, 1998**

	-----Category-----			Bank Balance	Market Value
	1	2	3		
Cash in Bank	\$ 100,000	89,681		189,681	189,681

**NOTE 3 - AD VALOREM TAXES**

The Town considers ad valorem taxes receivable at October 31 and recognizes income in the year of assessment.

For the year ended June 30, 1998, taxes of 5 mills were levied on property with assessed valuations totaling 906,948 and were dedicated entirely for general purposes.

Total taxes originally levied were 4,671, of which 3,795 was assessed on residential property and 876 was assessed on commercial property for general purposes.

Property Tax Calendar	
Assessment Date	June 30, 1997
Levy Date	October 31, 1997
Tax Bills Mailed	October 15, 1997
Date Taxes are Due	December 31, 1997
Penalties and Interest are Added	December 31, 1997
Lien Date	January 15, 1998
Anticipated Tax Sale-1991 Delinquent Taxes	February 25, 1998

Assessed values are established by either Claiborne or Union Parish Tax assessor each year.

**TOWN OF JUNCTION CITY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1998**

**NOTE 4 - FIXED ASSETS**

A summary of changes to fixed assets for the year ended June 30, 1998 is as follows:

General Fixed Asset Account Group				
	Balance 6/30/97	Additions	Deletions	Balance 6/30/98
Land	\$30,000			\$30,000
Buildings and Improvements	49,598	57,766		107,364
Vehicles	33,147			33,147
Furniture and Equipment	34,074			34,074
<b>Total</b>	<u>146,819</u>	<u>57,766</u>	<u>-0-</u>	<u>204,585</u>
Proprietary Fund				
	Balance 6/30/97	Additions	Deletions	Balance 6/30/98
Land	\$ 1,400			\$ 1,400
Water and Sewer System	548,643			548,643
Equipment	16,903	900		17,803
	<u>566,946</u>	<u>900</u>	<u>-0-</u>	<u>567,846</u>
Accumulated Depreciation	(176,642)	(19,148)		(195,790)
<b>Net Fixed Assets</b>	<u>390,304</u>	<u>(18,248)</u>	<u>-0-</u>	<u>372,056</u>

The deletion from the General Fixed Assets Account Group was the result of the sale of a vehicle for \$1100, after that vehicle was transferred to the General Fund.



**TOWN OF JUNCTION CITY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1998**

NOTE 5 - LONG TERM DEBT - PROPRIETARY FUND

The following is a summary of long-term debt transactions for the Town for the year ended June 30, 1998.

Notes Payable, July 1, 1997	\$151,000
Principal Payments	(8,000)
Notes Payable, July 1, 1998	<u>\$143,000</u>

Notes payable at June 30, 1998, consists of five notes payable to the U.S. Department of Agriculture - Farmers Home Administration. The basic data on the notes is summarized below:

Loan 01	11/16/71	5.00%	<u>\$143,000</u>
		Total	<u>\$143,000</u>

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

There were no interfund receivables and payables at year end.

NOTE 7 - PENSION AND RETIREMENT PLAN

The Town of Junction City, Louisiana does not participate in any pension programs for its employees.

NOTE 8 - ENTERPRISE FUNDS DEFICIT

The deficit in the Proprietary Fund retained earnings - unreserved is created mainly by depreciation. The deficits are expected to be removed by subsequent years revenues.

Note 9 - Prior Period Adjustment

The prior period adjustment represents the record of a bank account inadvertently left off of the books in a prior year. The funds were accounted for in internal reports but not recorded on the prior year's financial statements.

NOTE 10 - PER DIEM PAYMENTS TO MAYOR AND ALDERMEN

Mr. Preston Rogers	Mayor	\$2,100
Mr. Mike Griffith	Alderman	\$ 600
Mr. Ronnie Daniels	Alderman	\$ 600
Mr. Arnold Jones	Alderman	\$ 600
	Total	<u>\$3,900</u>

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Management of Town of Junction City;

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Town of Junction City, Louisiana, solely to assist the users in evaluating management's assertions about the Town of Junction City's compliance with certain laws and regulations during the year ending June 30, 1998 included in the accompanying *Louisiana Attestation 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 user 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 material 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).

One expenditure was made during the year for materials and supplies exceeding \$5,000 and no expenditure was made for public works exceeding \$50,000. This purchase was advertised for bid.

*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 interest 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.

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 (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure.

#### *Budgeting*

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

Management provided me with a copy of the original budget. However, revenue was not budgeted.

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

I traced the adoption of the original budget to the minutes of a meeting held on June 12, 1997 which indicated that the budget had been adopted by the board by a unanimous vote. No amendments were made during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues and expenditures to determine if actual revenue or expenditures exceed budgeted amounts by more than 5%.

I compared the revenue and expenditures of the budget to actual expenditures. Actual expenditures did not exceed budget by more than 5%. No comparison was made for revenue, since revenue was not budgeted.

#### *Accounting and Reporting*

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

a) trace payments to supporting documentation to proper amount and payee;

I 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

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

c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Commissioners. In addition, each of the disbursements were traced to the district's minute book where they were approved by the full commission.

### *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 through 42:12 (the open meeting law).

Town of Junction City is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

### *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 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 Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 Town of Junction City 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 is a matter of public record and its distribution is not limited.

William D. Edwards, CPA  
September 21, 1998

LOUISIANA ATTESTATION QUESTIONNAIRE

June 3, 1998 Date

William D. Edwards, CPA APAC

210 N. Trenton  
Ruston, La. 71270

(Auditors)

In connection with your compilation of our financial statements as of June 30, 1998 and for the period 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 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 \_\_\_\_\_ (date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 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, 1980, 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 39:1301-14) or the budget requirements of LSA-RS 39-43.

Yes  No

LOUISIANA ATTESTATION QUESTIONNAIRE

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, 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 VII, Section 8 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes  No

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

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.

LOUISIANA ATTESTATION QUESTIONNAIRE

Candice Eric City Clerk  
~~Secretary~~ 6-9-98 Date

Treasurer Date

Lester Rogers Mayor  
~~President~~ 6-9-98 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.