

4/1/06

**SWETLAND AND CHILDRESS
CERTIFIED PUBLIC ACCOUNTANTS**

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**ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS**

FINANCIAL STATEMENTS AND ACCOUNTANTS' REPORT

December 31, 2005

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

Release Date: 7-28-09

ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS

GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED DECEMBER 31, 2003

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SWETLAND AND CHILDRESS
CERTIFIED PUBLIC ACCOUNTANTS

880 Poythres St., Suite 1200
New Orleans, Louisiana 70118
(504) 524-8311

COMPILATION REPORT

Dr. Betty Jefferson, Assessor
Fourth Municipal District,
Parish of Orleans

I have compiled the accompanying general purpose financial statements of the Assessor, Fourth Municipal District, Parish of Orleans, as of December 31, 2003, and for the nine months then ended, as listed in the table of contents, 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Government Audit Guide* and the provisions of state law, I have issued a report, dated June 28, 2004, on the results of any agreed-upon procedures.

Swetland + Childress

New Orleans, Louisiana
June 28, 2004

**ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS**

**BALANCE SHEET --
ALL FUND TYPES AND ACCOUNT GROUPS**

DECEMBER 31, 1993

	<u>GOVERNMENTAL FUND TYPE GENERAL FUND</u>	<u>ACCOUNT GROUP USER ASSETS</u>	<u>TOTAL MEMORANDUM ONLY</u>	
			<u>December 31, 1993</u>	<u>March 31, 1993</u>
ASSETS				
Cash	\$ 50,000	\$	\$ 50,000	\$ 61,000
Fund assets (Notes A-1 and B)	_____	21,872	21,872	21,872
Total assets	<u>\$ 50,000</u>	<u>\$ 21,872</u>	<u>\$ 71,872</u>	<u>\$ 82,872</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ _____	\$ _____	\$ _____	\$ 400
Total liabilities	\$	\$	\$	400
Fund Equity				
Investment in general fund assets		21,872	21,872	21,872
Fund balance -- reserved -- unassigned	20,000	_____	20,000	60,500
Total fund equity	<u>20,000</u>	<u>21,872</u>	<u>41,872</u>	<u>82,372</u>
Total liabilities and Fund equity	<u>\$ 20,000</u>	<u>\$ 21,872</u>	<u>\$ 41,872</u>	<u>\$ 82,772</u>

The accompanying notes are an integral part of this statement.

See Accountant's Compilation Report

ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS

GOVERNMENTAL FUND TYPE - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

FOR THE NINE MONTHS ENDED DECEMBER 31, 2000

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues			
Board of assessors allotment	\$ 58,500	\$ 58,150	\$ (350)
Revenue sharing	8,500	8,687	(1,883)
Document transfer fee	27,000	32,110	5,110
Interest	_____	_____	_____
Total revenues	95,220	97,037	1,786
Expenditures			
Personnel services and related benefits	79,822	85,482	(6,578)
Operating expenses	1,800	13,520	(12,520)
Taxes/Training	4,500	3,483	(1,185)
Miscellaneous	_____	_____	_____
Total expenditures	86,582	108,608	(22,026)
Excess (Deficiency) of revenues over expenditures	8,638	(11,571)	(20,203)
Fund balance, beginning of year	62,114	62,114	_____
Fund balance, end of year	\$ 70,752	\$50,543	\$ 20,209

The accompanying notes are an integral part of this statement.

See Accountant's Compilation Report

**ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS**

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Assessor's Office:

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, 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 district of New Orleans, and each shall be a resident of the district from which she 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' office, the Board of Assessors shall appoint an interim assessor for the unexpired term.

The assessor assesses all real and movable property in her municipal district subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for the purposes in her district. The deputies are authorized to perform all functions of the office, but the assessor is officially and personally responsible for the actions of the deputies.

For financial reporting purposes, the assessor includes all funds and account groups activities that are controlled by the assessor as an independently elected parish official. The activities of other independently elected parish officials and municipal level government 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.

As December 31, 2006, the assessment rolls of the Assessor, Fourth Municipal District, Parish of Orleans consisted of real property assessments totaling \$41,067,846 and personal property assessments totaling \$7,071,602.

2. Books of Entries:

The accompanying financial statements of the Assessor, Fourth Municipal District, Parish of Orleans, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

3. Fund Accounting:

The accounts of the Assessor, Fourth Municipal District, Parish of Orleans, are organized on the basis of a fund and an account group to report on the financial position and results of 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 resources. The Fund and Account Group presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 47:1906, is classified as a government fund, and is the main operating fund of the Assessor, Fourth Municipal District, Parish of Orleans, and accounts

**ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS**

NOTES TO FINANCIAL STATEMENTS - Continued

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

In all financial resources, except those required to be accounted for in the account group. Revenue is accounted for in the General Fund based upon the purpose for which it is to be spent and the means by which spending activities are controlled. Compensation received from the various taxing bodies, prescribed by formula in Louisiana Revised Statutes 47:1505 is accounted for in the fund. General operating expenditures are paid from this fund.

4. General Fixed Asset Account Group

Equipment used in government fund type operations is accounted for in the General Fixed Assets Account Group, rather than in a government fund. The Fourth Municipal District Assessor has adopted a policy to capitalize property and equipment purchases of \$1,000 or more. Like purchases of lesser amounts are expensed in the period. All fixed assets are valued at historical cost. No depreciation has been provided on fixed assets.

5. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents 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 by all governmental fund types. 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 government considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are provided when the related liability is incurred.

6. Budget and Budgetary Accounting

The Board of Assessors, Parish of Orleans, legally adopts an annual budget, which authorizes the annual appropriation of the Assessor's office. The budgetary practices include public notice, participation and imposition. Additionally, the Board of Assessors' budget authorizes supplementary appropriations during the year in the Assessor, Fourth Municipal District, Parish of Orleans. Since the Board of Assessors legally adopts a budget, the Assessor, Fourth Municipal District, Parish of Orleans, is not required to follow the legal budgetary practices of public notice, participation and imposition.

The annual budget prepared by the Assessor, Fourth Municipal District, Parish of Orleans, is on a basis consistent with generally accepted accounting principles. The budget is prepared by function. Revenues are estimated and expenditures of prior years are considered when preparing the budget for the current year.

The budget is submitted to the Board of Assessors. Revenues to operate the office of the Assessor, Fourth Municipal District, Parish of Orleans, and any supplementary appropriations during the year are derived from a dedicated millage rate which is collected and allocated by the Board of Assessors based on the Board of Assessors legally adopted budget, and from a document transfer tax levied on each real estate transfer in the district. The budget is available for public inspection at the Assessor's office.

ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2003

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

7. Assessor's Salary and Personal Allowances

The salary of each Assessor in the Parish of Orleans is paid by the Board of Assessors, Parish of Orleans, and therefore is not included in the accompanying financial statements. In addition to her annual salary, the Assessor, Fourth Municipal District, Parish of Orleans, is granted ten percent (10%) of her annual compensation as a personal expenditures allowance provided that the tax receipts of the respective tax recipient bodies shall not be reduced. The amount of personal expenditures incurred by the Assessor, Fourth Municipal District, Parish of Orleans, is included in the accompanying General-Purpose Financial Statements.

8. Total Columns of Combined Statements - Overview

Total columns are captioned "Information Only" to indicate that they are presented only to assist with financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

9. Vacation and Sick Leave

Each employee, after one year of service, is entitled to two weeks vacation. There is no provision for the accumulating or testing of vacation time. The Assessor does not have a formal sick leave policy.

10. Cash and Cash Equivalents

Cash and cash equivalents include cash and deposits with original maturity of 90 days or less. 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 main offices in Louisiana and may invest in United States bonds, treasury notes or certificates. Those are classified as investments if their original maturities exceed 90 days. As March 31, 2003, the cash on deposit in financial institutions were adequately secured by federal deposit insurance.

NOTE B - GENERAL FIXED ASSETS - ACCOUNT GROUP

There were no changes in general fixed assets for the nine months ended December 31, 2003:

	2003	2002
Furniture and equipment	\$ 21,873	\$ 21,873

**ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS**

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2000

NOTE C - PENSION PLAN

Substantially all full-time employees of the Assessor, Fourth Municipal District, Parish of Orleans, are members of the Louisiana Assessors' Retirement System, a multiple employer (non-sharing), Public Employee Retirement System (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 55 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 on or after age 55 with at least 12 years of credited service or after age 30 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 100 percent of their final-average salary.

Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employer contributions may retire at or after age 55 and receive the benefit to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the gross salary to be collected by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, 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 current year employer's contribution was 14.89% of salaries, and the employee's contribution was 0%.

The Legislature of Louisiana enacted a bill that was approved by the Governor on July 2, 1999, that gave the assessor the authority to elect and pay the employees share of the contribution. The Assessor, Fourth Municipal District, Parish of Orleans, made this election effective November 1, 2000, therefore 100% of the contributions for November and December 2000 were paid by the assessor. Because of this election, the assessor is paying 14.89% of qualified salaries to the retirement system.

**ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS**

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2003

NOTE C - PENSION PLAN (continued)

The following provides certain disclosures for the master and the retirement system that are required by GASB codification Section F30.129:

	4/000 = <u>183,181</u>	11/1/00 = <u>1231,881</u>
Contributions made:		
Employees	<u>8,000</u>	<u>8,000</u>
Employer -	<u>14,000</u>	<u>21,000</u>
 Total current year payroll (Nine Months ended December 31, 2000)		<u>254,181</u>
 Total current year covered payroll		<u>254,181</u>
	<u>Amount</u>	<u>Actual</u>
Contributions:		
Employees	\$ 3,396	\$ 3,396
Employer	<u>8,602</u>	<u>8,602</u>
 Total	<u>\$ 12,000</u>	<u>\$ 12,000</u>

The fiscal year of the System is from October 1 through September 30. The total payroll of all covered employees of the System for the year ended September 30, 2000.

Retirement System	
Payroll for current year	<u>\$ 25,891,136</u>
 Actuarially required contribution for employers and employees	
Deficit account	<u>\$ 30,647,588</u>
 Net actuarially required employer contributions as a percent of projected payroll	<u>14,895</u>
 Net assets	<u>\$ 187,178,658</u>
Pension benefit obligation	<u>\$ 142,368,177</u>
 Unfunded pension benefit obligation	<u>\$ 31,184,620</u>

ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2003

NOTE C - PENSION PLAN (continued)

The pension benefit obligation is a standardized measure of the present value of pension benefits adjusted for the effect of projected salary increases and expected benefits, estimated to be payable in the future as a result of employees' service to date. The measure, which is the actuarial present value of credited projected benefits when due, and makes comparisons among PERA and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's September 30, 2003 comprehensive annual financial report.

SWETLAND AND CHILDRESS
CERTIFIED PUBLIC ACCOUNTANTS

504 Poydras St., Suite 2240
New Orleans, Louisiana 70112
(504) 524-4341

**Independent Accountant's Report
on Another Audit-Upon-Procedure**

Dr. Derry Jefferson, Assessor
Fourth Municipal District,
Parish of Orleans

I have performed the procedures included in the Louisiana Government Audit Guide and referenced below, which were agreed to by the Assessor, Fourth 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, Fourth Municipal District, Parish of Orleans's compliance with certain laws and regulations during the nine months ended December 31, 2013 included in the accompanying Louisiana Statutes (Justices). This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to solely the responsibility of the qualified 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 material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 33:2211-2251 (the public bid law).

There were no expenditures for material and supplies exceeding \$15,000, or public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

1. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 33:1181-1124 (the code of ethics), and a list of outside business interests of all board members and employees as well as their immediate families.

The Fourth Municipal District Assessor's Office, Parish of Orleans does not have a Board.

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

The Assessor, Fourth Municipal District, Parish of Orleans, provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Because the Fourth Municipal District Assessor's Office, Parish of Orleans, does not have a Board, no list was provided by management in agreed-upon procedure (2).

budgeting

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

The Assessor, Fourth Municipal District, Parish of Orleans, provided me with a copy of the original budget. There were no amendments to the budget during the year.

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

The Fourth Municipal District Assessor's Office, Parish of Orleans does not have a Board. There are no Board minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 1% or more or if actual expenditures exceed budgeted amounts by 1% or more. (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$100,000 or less and exempts special revenue funds whose expenditures drive revenue acquisition—primarily federal funds.)

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the nine months ended December 31, 2005 did not exceed budgeted amounts by more than 5%. Actual expenditures for the nine months ended December 31, 2005 exceeded budgeted amounts by more than 5%. However, the budgeted amounts were based on a projection of the annual budget for twelve months.

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 in the correct fund and general ledger account;

All six of the selected 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 Assessor, Fourth Municipal District, Parish of Orleans.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 41:1 through 41:13 (the open meetings law).

The Fourth Municipal District Assessor's Office, Parish of Orleans does not have a Board.

Debit

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.

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 instruments.

Advances and Advances

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

I 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 the Assessor, Fourth Municipal District, Parish of Orleans and the Legislative Council, State of Louisiana, and should not be used by those who have not agreed to the procedures and take 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.

Scott & Childers

ASSESSOR
FOURTH MUNICIPAL DISTRICT
PARISH OF ORLEANS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE NINE MONTHS ENDED DECEMBER 31, 2019

A. PRIOR YEAR FINDINGS

There were no prior year findings.

B. CURRENT YEAR FINDINGS

Budget Amendment

We noted during our audit that the total actual expenditures exceeded total budgeted expenditures by 15%.

Since this compilation covers only nine months, the budgeted figures were reduced to 75% of the annual budgeted amounts. Actual expenditures in the succeeding three months could have been less to bring the budget into line for the entire twelve month period.

We recommend that the Assessor monitor its budget on a regular basis to ensure that variances between budget and actual revenues, expenditures and beginning fund balance are always within the legal limits for budgeting controls.

Management's Response

We concur with the auditor's finding and recommendation. Procedures have been currently implemented that requires the Assessor to monitor its budget on a monthly basis to ensure that variances between the budget and actual revenues, expenditures and beginning fund balance comply with state budget laws.

LOUISIANA ATTENTION QUESTIONNAIRE
(For Administrative Departments of Government)

5/20/11 (Date Transmitted)

Shirley A. Campbell, CPA
STATE PURCHASING BOARD
ADMINISTRATIVE DEPARTMENT (Auditor)

In connection with your completion of our financial statements as of (date) and for the year then ended, and as required by Louisiana Revised Statute 28:212 and the Louisiana Governmental Audit Code, we state 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 the information available to us as of (date) (date of completion of representations).

Public Bid Law

It is true that we have complied with the public bid law, LA-RS 17:302(1), and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LA-RS 42:1118.

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, 1990, under circumstances that would constitute a violation of LA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the General Government Budget Act (LA-RS 48:121-124) and the budget requirements of LA-RS 48:26.

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 48:1, 48:7, 48:21, and 48:28.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:214, 24:283, and/or 24:285, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:213.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:9.

Yes No

Other

It is true we have not incurred any indebtedness, other than shall be 30 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 (s) Commission, as provided by Article III, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 22:147(1)(2)-14 80(2).

Yes No

Advances and Benefits

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:125, and AG opinion 79-775.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions to the foregoing representatives. 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.

Betty Jefferson 5/13/24 Date
 _____ Treasurer _____ Date
 _____ President _____ Date