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MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

Financial Statements

Year Ended December 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 9.1.04

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To the Commissioners of Mosquito Control District No. 1  
Cypremort Point, Louisiana

We have compiled the accompanying basic financial statements of Mosquito Control District No. 1 of the Parish of St. Mary, State of Louisiana (the "District") as of and for the year ended December 31, 2003, in accordance with Statements and 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 the management of the District. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The District adopted the provisions of Government Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments*; Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments Omnibus*, as of January 1, 2003. This results in a change in the format and content of the basic financial statements.

The District has not presented the management's discussion and analysis that the Government Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

*Guidry, Chauvin & Taylor, CPA's*  
Certified Public Accountants

Franklin, Louisiana  
May 14, 2004

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

STATEMENT OF NET ASSETS  
December 31, 2003

<b>ASSETS</b>	
Cash and cash equivalents	\$ 66,027
Receivables	57,153
Other assets	27
Capital assets, net of accumulated depreciation	<u>2,245</u>
<b>Total assets</b>	<u><b>125,452</b></u>
<b>LIABILITIES</b>	
Accounts payable	<u>984</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	2,245
Unrestricted	<u>122,223</u>
<b>Total net assets</b>	<u><b>\$ 124,468</b></u>

The notes to the financial statements are an integral part of this statement.

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

STATEMENT OF ACTIVITIES  
Year Ended December 31, 2003

Expenses:	
General government	\$ 4,403
Health and welfare	<u>48,838</u>
Total program expenses	53,241
Program revenues	<u>-</u>
Net program expense	<u>(53,241)</u>
General revenues	
Ad valorem taxes	62,336
Investment earnings	<u>975</u>
Total general revenues	<u>63,311</u>
Increase in net assets	10,070
Net assets, beginning of year	<u>114,398</u>
Net assets, end of year	<u>\$ 124,468</u>

The notes to the financial statements are an integral part of this statement.

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

BALANCE SHEET – GOVERNMENTAL FUND  
GENERAL FUND  
December 31, 2003

<b>ASSETS</b>	
Cash and cash equivalents	\$ 66,027
Receivables	57,153
Other assets	<u>27</u>
Total assets	<u>\$ 123,207</u>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts payable	<u>\$ 984</u>
<b>FUND BALANCE</b>	
Unreserved -	
Designated for capital outlay	3,000
Undesignated	<u>119,223</u>
Total fund balance	<u>122,223</u>
Total liabilities and fund balance	<u>\$ 123,207</u>

The notes to the financial statements are an integral part of this statement.

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

RECONCILIATION OF BALANCE SHEET – GOVERNMENTAL FUND  
TO THE STATEMENT OF NET ASSETS  
December 31, 2003

Total fund balance - governmental fund		\$ 122,223
 Amounts reported as net assets for governmental activities in the statement of net assets differ from fund balance in the fund financial statements because		
 The purchase of capital assets are reported as expenditures as they are incurred in governmental funds. The Statement of Net Assets reports capital assets as an asset to the District. These capital assets are depreciated over their estimated useful lives in the Statement of Activities and are not reported in the governmental funds.		
Cost of capital assets	20,481	
Less: accumulated depreciation	<u>(18,236)</u>	<u>2,245</u>
Total net assets		<u>\$ 124,468</u>

The notes to the financial statements are an integral part of this statement.

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND  
GENERAL FUND  
Year Ended December 31, 2003

<b>REVENUES</b>	
Ad valorem taxes	\$ 62,336
Interest earnings	<u>975</u>
Total revenues	<u>63,311</u>
<b>EXPENDITURES</b>	
Current	
General government	4,318
Health and welfare	<u>48,232</u>
Total expenditures	<u>52,550</u>
Excess of revenues over expenditures	10,761
Fund balance, beginning of year	<u>111,462</u>
Fund balance, end of year	<u>\$ 122,223</u>

The notes to the financial statements are an integral part of this statement.



MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND TO THE  
STATEMENT OF ACTIVITIES  
Year Ended December 31, 2003

Net change in fund balance - governmental fund	\$ 10,761
Amounts reported for governmental activities in the statement of activities are different as follows:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over the estimated useful lives as depreciation expense	
Depreciation expense	<u>(691)</u>
Change in net assets of governmental activities	<u>\$ 10,070</u>

The notes to the financial statements are an integral part of this statement.

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2003

**INTRODUCTION**

The Mosquito Control District No. 1 of the Parish of St. Mary (the "District") was created under and by virtue of the authority conferred by Article 6, Section 19 of the Louisiana Constitution of 1974, Chapter 23 of Title 33 of the Louisiana Revised Statutes of 1950, and other constitutional and statutory authority supplemental thereto.

The purpose of the District is the abatement, control, eradication and study of mosquitoes and other arthropod of public health importance and all activities incidental thereto.

The Mosquito Control District No. 1 encompasses all territory within Ward 2 of the Parish of St. Mary, lying to the south and southwest of the centerline of the Gulf Intracoastal Waterway.

The governing board of the District is comprised of five members appointed by the St. Mary Parish Council. These board members have not been compensated for their service.

As of and during the year ended December 31, 2003, the District had no employees.

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

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the District 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.

**B. REPORTING ENTITY**

The District is a component unit of the St. Mary Parish Council, the financial reporting entity for St. Mary Parish. The parish council is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements presents 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 governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. 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

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2003

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 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 following fund type is used by the district.

**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**

**Fund Financial Statements (FFS)**

The amounts reflected in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance – Government Fund are 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 Statement of Revenues, Expenditures and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of operations.

*The amounts reflected in the FFS use the modified accrual basis of accounting. 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 with the current period or soon enough thereafter to be used to pay liabilities of the current period. The following is a summary of how the District accounts for its major sources of 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. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recorded when the related fund liability is incurred.

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets and the Statement of Activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2003

(regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues

Program revenues included in the Statement of Activities are derived from users as a fee for services. Program revenues reduce the cost of the function to be financed from general revenues.

**E. BUDGETS**

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Annually, the Board of Commissioners prepares and adopts a proposed budget for the General Fund.
2. Prior to adoption, the Board publishes in its official journal that the proposed budget is available for inspection and calls for a public hearing on the proposed budget, which is held prior to the adoption of the proposed budget.
3. Budgetary amendments involving increases or decreases in revenues or expenditures require the approval of the board.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or amended by the board.

**F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the district as an extension of formal budgetary integration in the funds.

**G. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. 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.

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2003

Investments are limited by Louisiana Revised Statute (R.S. 33:2955) and the district's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments. However, if the original maturities are 90 days or less, the investments are classified as cash equivalents.

**H. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of the donation.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Autos & Trucks	5 years
Equipment	10 years

**I. LONG-TERM OBLIGATIONS**

There are no long-term obligations of the District outstanding at December 31, 2003.

**J. FUND EQUITY**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

**K. RESTRICTED NET ASSETS**

In the government-wide Statement of Net Assets, net assets are recorded as restricted when constraints placed on net asset use are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or are imposed by law through constitutional provisions or enabling legislation.

**L. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported



MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2003

amounts of assets and liabilities and disclosure of 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 those estimates.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

At December 31, 2003, the District has cash and cash equivalents (book balances) totaling \$66,027 in an interest-bearing demand deposit checking account. 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 bank. 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. At December 31, 2003, the District has \$66,027 in deposits (collected bank balances). These deposits are fully secured from risk by federal deposit insurance.

**NOTE 3 – AD VALOREM TAXES**

The District's property tax is levied in October of each year on the assessed value of property (as determined by the St. Mary Parish Assessor) within the District's taxing area. The taxes are due by December 31 and are considered delinquent on January 1 at which time an enforceable lien is attached to the property. The taxes are collected on behalf of the District by the Sheriff and then remitted to the District. For the year ended December 31, 2003, taxes in the amount of 8.19 mills were assessed on property in District's taxing area with an assessed valuation of \$7,624,726. Total taxes levied totaled \$62,448.

**NOTE 4 – CAPITAL ASSETS**

Capital assets and depreciation activity for the year ended December 31, 2003 follows:

	Balance January 1, 2003	Additions	Deletions/ Adjustments	Balance December 31, 2003
Autos & Trucks	\$ 13,573	\$ -	\$ -	\$ 13,573
Equipment	6,908	-	-	6,908
Total	20,481	-	-	20,481
Less: Accumulated depreciation	(17,545)	(691)	-	(18,236)
Net capital assets	<u>\$ 2,936</u>	<u>\$ (691)</u>	<u>\$ -</u>	<u>\$ 2,245</u>

**NOTE 5 – CONCENTRATIONS**

Substantially all of the District's revenues were from ad valorem taxes. Property taxes collected during the year ended December 31, 2003 accounted for approximately 98% of total revenues.

MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2003

**NOTE 6 – LITIGATION**

There is no litigation pending against the District at December 31, 2003.

**NOTE 7 – COMPENSATION PAID TO COMMISSIONERS**

The Board of Commissioners were not compensated for their services for the year ended December 31, 2003.

**REQUIRED SUPPLEMENTAL INFORMATION**



MOSQUITO CONTROL DISTRICT NO. 1  
OF THE PARISH OF ST. MARY  
STATE OF LOUISIANA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL  
GOVERNMENTAL FUND  
GENERAL FUND  
Year Ended December 31, 2003

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues</b>				
Ad valorem taxes	\$ 81,000	\$ 62,448	\$ 62,336	\$ (112)
Interest earnings	1,000	1,000	975	(25)
Total revenues	<u>82,000</u>	<u>63,448</u>	<u>63,311</u>	<u>(137)</u>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Administrative	5,000	5,000	-	5,000
Professional fees	-	-	1,439	(1,439)
Official journal	-	-	904	(904)
Assessor's Pension	-	-	1,975	(1,975)
Total general government	<u>5,000</u>	<u>5,000</u>	<u>4,318</u>	<u>682</u>
<b>Health and Welfare</b>				
Contract spraying	74,000	50,000	48,147	1,853
Truck and sprayer	-	-	85	(85)
Total health and welfare	<u>74,000</u>	<u>50,000</u>	<u>48,232</u>	<u>1,768</u>
<b>Capital outlay</b>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>82,000</u>	<u>58,000</u>	<u>52,550</u>	<u>5,450</u>
Excess of revenues over expenditures	-	5,448	10,761	5,313
Fund balance, beginning of year	<u>111,462</u>	<u>111,462</u>	<u>111,462</u>	<u>-</u>
Fund balance, end of year	<u>\$ 111,462</u>	<u>\$ 116,910</u>	<u>\$ 122,223</u>	<u>\$ 5,313</u>

**INFORMATION REQUIRED BY THE LOUISIANA  
GOVERNMENTAL AUDIT GUIDE**

MARSHALL W. GUIDRY, CPA  
MICHELE L. CHALVIN, CPA  
ALAN M. TAYLOR, CPA

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**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners  
Mosquito Control District No. 1  
of the Parish of St. Mary  
Cypremort Point, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Mosquito Control 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 compliance with certain laws and regulations during the year ended December 31, 2003 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 those 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 \$15,000, or public works projects exceeding \$100,000 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 \$15,000 or public works exceeding \$100,000.

**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 interests 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 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 copies of the original adopted budget and all amendments.

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

We traced the adoption of the original budget to the minutes indicating the budget had been adopted by the commissioners of the District by a unanimous vote. We also traced all of the approved budget amendments to the 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 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budget revenues by 5% or more. Actual expenditures did not exceed budgeted amounts by 5% or more.

### **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.

#### **Meetings**

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

Mosquito Control District No. 1 of the Parish of St. Mary 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, we 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.

We examined 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 other 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, advances, or gifts.

As of and during the year ended December 31, 2003, the District had no employees. Additionally, review of board minutes did not disclose any approvals for payments that could be construed to be bonuses, advances, or gifts.

The prior year financial report dated June 23, 2003, which was prepared by other accountants, disclosed one finding. Management failed to amend its budget during the year and; therefore, actual expenditures exceeded budgeted expenditures by more than the allowed 5% variance. This finding only applied to the prior fiscal year. However, management has implemented procedures to monitor its expenditures as compared to approved budgeted appropriations. For the year ended December 31, 2003, management has properly amended its budget to account for its actual expenditures.

We were 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, 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 the management of the Mosquito Control 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 agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Guidry, Chauvin & Taylor, CPA's*  
Certified Public Accountants

Franklin, Louisiana  
May 26, 2004

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

5-9-2004 (Date Transmitted)

GUIDRY, CHARVIN & TAYLOR CPAs  
PO BOX 1028  
FRANKLIN LA 70538  
(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and 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 of completion/representations) 5/9/2004

**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 a 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 39:34.

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, 44:31, and 44:36.

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, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.  
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.

<u>RW Auerbach</u>	Secretary	<u>5/9/14</u>	Date
<u>Richard Legner</u>	Treasurer	<u>5/10/14</u>	Date
<u>RW Auerbach</u>	President	<u>5/9/14</u>	Date