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**NATCHITOCHE PARISH TOURIST COMMISSION**  
**NATCHITOCHE, LA**

**FINANCIAL REPORT**  
**DECEMBER 31, 1999**

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 \_\_\_\_\_

MAY 31 2000

Natchitoches Parish Tourist Commission  
Annual Financial Report  
December 31, 1999

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# *Johnson, Thomas & Cunningham*

*Certified Public Accountants*

*Eddie G. Johnson, C.P.A. - A Professional Corporation (1962-1996)*

*Mark D. Thomas, C.P.A. - A Professional Corporation*

*Roger M. Cunningham, C.P.A. - A Professional Corporation*

*321 Bienville Street  
Natchitoches, Louisiana 71457*

*(318) 352-3652*

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To the Directors of the  
Natchitoches Parish Tourist Commission  
Natchitoches, LA 71457

We have compiled the accompanying general purpose financial statements of the Natchitoches Parish Tourist Commission, a component unit of the Natchitoches Parish Police Jury, as of December 31, 1999 and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services established by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting method established by the Governmental Accounting Standards Board for governmental units.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of the Tourist Commission's management. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

*Johnson, Thomas & Cunningham*  
Johnson, Thomas & Cunningham, CPA's

April 6, 2000  
Natchitoches, LA 71457

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

Natchitoches Parish Tourist Commission  
 Combined Balance Sheet-  
 All Fund Types and Account Group  
 December 31, 1999

	<u>Governmental Funds</u>	<u>Account Group</u>	<u>Totals</u>	
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>(Memorandum Only)</u>	
			<u>1999</u>	<u>1998</u>
<b>ASSETS:</b>				
Cash & Cash Equivalents	\$ 38,318	\$ 0	\$ 38,318	\$ 47,024
Time Deposits	0	0	0	178,624
Revenue Receivable	0	0	0	15,658
Due from Natchitoches Parish Police Jury	85,438	0	85,438	77,020
Prepaid Expenses	7,561	0	7,561	16,532
Office Furniture & Equipment	<u>0</u>	<u>24,809</u>	<u>24,809</u>	<u>24,809</u>
Total Assets	<u>\$131,317</u>	<u>\$24,809</u>	<u>\$156,126</u>	<u>\$359,667</u>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>Liabilities-</b>				
Accounts Payable	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,872</u>
<b>Fund Equity-</b>				
Investment in General				
Fixed Assets	\$ 0	\$ 24,809	\$ 24,809	\$ 24,809
<b>Fund Balance-</b>				
Reserved for Prepaid Expenses	7,561	0	7,561	16,532
Reserved for Convention Center	85,438	0	85,438	157,702
Reserved for Tourism Development	0	0	0	133,836
Unreserved-Undesignated	<u>38,318</u>	<u>0</u>	<u>38,318</u>	<u>23,916</u>
Total Fund Equity	<u>\$131,317</u>	<u>\$ 24,809</u>	<u>\$156,126</u>	<u>\$356,795</u>
Total Liabilities & Fund Equity	<u>\$131,317</u>	<u>\$24,809</u>	<u>\$156,126</u>	<u>\$359,667</u>

See accountant's compilation report and notes to financial statements.

Natchitoches Parish Tourist Commission  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances-  
 Budget (GAAP Basis) and Actual-Governmental Fund Type-  
 General Fund  
 Year Ended December 31, 1999  
 With Comparative Actual Amount From Year Ended December, 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>12-31-98</u>
<b>REVENUES:</b>				
Taxes-				
Hotel/Motel Tax	\$160,000	\$148,335	\$(11,665)	\$144,156
Intergovernmental				
Natchitoches Police Jury	0	8,418	8,418	0
State of LA	40,000	37,960	(2,040)	130,116
NHDDC	0	15,000	15,000	0
City of Natchitoches	0	5,000	5,000	0
Miscellaneous				
Interest	0	5,681	5,681	11,383
Other	<u>0</u>	<u>6,494</u>	<u>6,494</u>	<u>0</u>
Total Revenues	<u>\$200,00</u>	<u>\$226,888</u>	<u>\$ 26,888</u>	<u>\$285,655</u>
<b>EXPENDITURES:</b>				
General Government-				
Advertising & Promotion	\$ 77,774	\$113,016	\$ (35,242)	\$ 63,939
Audit	1,250	1,250	0	2,400
Building Repair & Maintenance	1,726	1,970	( 244)	1,977
Computer	1,500	615	885	3,199
Dues & Subscriptions	1,645	2,190	( 545)	1,592
Insurance	2,500	1,009	1,491	7,550
Office Equipment Rental	3,500	6,356	( 2,856)	6,636
Office Expense	8,925	13,954	( 5,029)	5,215
Payroll Liabilities	14,480	24,681	(10,201)	6,107
Postage	8,400	9,343	( 943)	8,330
Salaries	70,500	60,698	9,802	56,039
Telephone	7,800	10,682	(2,882)	7,497
Utilities	0	0	0	0
Capital Outlay	0	0	0	12,719
External Appropriations- NHDDC	<u>0</u>	<u>181,793</u>	<u>(181,793)</u>	<u>164,397</u>
Total Expenditures	<u>\$200,000</u>	<u>\$427,557</u>	<u>\$(227,557)</u>	<u>\$347,597</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$0</u>	<u>\$(200,669)</u>	<u>\$(200,669)</u>	<u>\$(61,942)</u>
(Increase)/Decrease in Reserve for Prepaid Expenses		8,971		(5,770)
(Increase)/Decrease in Reserve for Convention Center		72,264		31,997
(Increase)/Decrease in Reserve for Tourism Development		<u>133,836</u>		<u>16,284</u>

Net Change in Unreserved-Undesignated Fund Balance	\$14,402	\$(19,431)
Fund Balance-Beginning of Year	<u>23,916</u>	<u>43,347</u>
Fund Balance-End of Year	<u>38,318</u>	<u>23,916</u>

See accountant's compilation report and notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Tourist Commission  
Notes to the Financial Statements  
December 31, 1999

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Natchitoches Parish Tourist Commission, Natchitoches, Louisiana, was created by an ordinance of the Natchitoches Parish Police Jury on July 21, 1976.

The accounting and reporting policies of the Natchitoches Parish Tourist Commission conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial principles. Such accounting and reporting procedures also conform to the requirements set forth in the *Louisiana Governmental Audit Guide* and to Louisiana Revised Status 24:517.

### A. Financial Reporting Entity

As the governing authority of the Parish, for reporting purposes, the Natchitoches Parish Police Jury is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Boards Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority, but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Natchitoches Parish Tourist Commission  
Notes to the Financial Statements  
December 31, 1999

The Commission's directors are appointed by the Natchitoches Parish Police Jury. Therefore, the Tourist Commission was determined to be a component unit of the Natchitoches Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the police jury, or other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The accounts of the Tourist Commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. 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. The funds are grouped in this report into generic fund types and broad fund categories as follows:

Governmental Funds

General Fund-is the general operating fund of the Commission. It is used to account for all financial resources of the Commission not required to be accounted for in another fund.

C. General Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses 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 Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at cost.

The fixed assets account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

Natchitoches Parish Tourist Commission  
Notes to the Financial Statements  
December 31, 1999

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures 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.

The governmental fund is accounted for using 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 measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Motel taxes, intergovernmental revenues, and interest are accrued when their receipt occurs soon enough after the end of the accounting period to be both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budget Practices

The Commission adopts a budget prior to January 1 of each year for the General Fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The Commission is not required to publish the budget, but the budget must be adopted and available for public inspection. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budget appropriations lapse at year end.

F. Vacation and Sick Leave

Full-time employees of the Commission earn ten days vacation leave each year. Leave cannot be accumulated from one calendar year to the next, and there are no vesting privileges. Therefore no liability for compensated absences has been recorded in the accompanying financial statements.

G. Cash and Cash Equivalents

Cash-includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents-includes all short-term, highly liquid investments that are readily convertible to known amounts of cash and that present insignificant risk of changes in value because of interest rates.

Natchitoches Parish Tourist Commission  
Notes to the Financial Statements  
December 31, 1999

H. Receivables

All receivables are reported at their gross value. All receivables are considered to be collectible, and no allowance for bad debt is used.

I. Prepaid Items

Payments made for services that will benefit a period beyond December 31, 1999, are recorded as prepaid items.

J. Fund Equity

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved fund balances for governmental fund represent the amount that has been legally identified for specific purposes. Designated fund balances represent tentative plans for future use of financial resources.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and operations. However, comparative (i.e., presentation of prior years totals by fund type) data have not been prepared in each of the statements since their inclusion would made the statements unduly complex and difficult to read.

L. Total Columns on Combined Statements-Overview

Total columns on the general purpose financial 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 or results of operations 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.

M. Estimates

The presentation 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 those estimates.

Natchitoches Parish Tourist Commission  
Notes to the Financial Statements  
December 31, 1999

N. 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 Natchitoches Parish Tourist Commission.

**2. CASH AND CASH EQUIVALENTS**

Louisiana Revised Statutes authorizes the Tourist Commission to invest in the United States bonds, treasury notes or, certificates, or to 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. Deposits 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.

At December 31, 1999, the Natchitoches Parish Tourist Commission has cash and cash equivalents totaling \$62,933, as follows:

Interest-Bearing Demand Deposits	\$30,537
Money-Market Accounts	<u>32,396</u>
Total	<u>\$62,933</u>

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposits 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, 1999, the Tourist Commission had \$62,933 in bank deposits.

**3. CHANGE IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>12-31-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-99</u>
Office Fixtures & Equipment	<u>\$24,809</u>	<u>\$0</u>	<u>\$0</u>	<u>\$24,809</u>

Natchitoches Parish Tourist Commission  
Notes to the Financial Statements  
December 31, 1999

**4. RETIREMENT COMMITMENTS**

All employees of the Commission are covered under the Social Security System. The employees pay 7.65% of their total salary, while the Commission contributes the same. The Commission contributed \$4,643 to the system during the year as its share of the contributions. The Tourist Commission has no further liability.

**5. PENDING LITIGATION**

The Natchitoches Parish Tourist Commission was not involved in any litigation at December 31, 1999.

**6. LEASES**

The Natchitoches Parish Tourist Commission was not involved in any capital or operating leases at December 31, 1999.

**7. FUND EQUITY**

Reservations of fund balances of governmental funds are created to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures. Specific reservations of the fund balance accounts are summarized below.

General Fund

Reserved for Prepaid Expenses-This reserve was created to represent that portion of the fund balance attributable to prepaid items and not appropriable for future expenditures.

Reserved for Convention Center-This reserve was created to represent unexpended funds received by the Tourist Commission pursuant to Act 977 of the 1992 Regular Session which provided for a rebate of sales taxes collected by the State of Louisiana to the Natchitoches Parish Tourist Commission. These monies are legally restricted "exclusively for acquisition of land and acquisition and/or construction of buildings for use as the Natchitoches Convention Facility".

Reserved for Tourism Development-This reserve was created to represent unexpended funds received by the Tourist Commission pursuant to Act 407 of the 1993 Regular Session which provided for a rebate of sales taxes collected by the State of Louisiana to the Natchitoches Parish Tourist Commission. These monies are legally restricted to "use for tourism development".

# Johnson, Thomas & Cunningham

Certified Public Accountants

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Natchitoches, Louisiana 71457  
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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Directors of the  
Natchitoches Parish Tourist Commission

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Natchitoches Parish Tourist Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluation management's assertions about the Natchitoches Parish Tourist Commission's compliance with certain laws and regulations during the year ended December 31, 1999 included in the *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 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 \$7,500, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Disbursements found were in compliance.

### CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each Commission member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all Commission 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 procedures (3) were also included on the listing obtained from management in agreed-upon procedures (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 (2).

### **BUDGETING**

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

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

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

We traced the adoption of the original budget to the minutes of the Commission. It was adopted by a unanimous decision.

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 for the year exceeded budgeted amounts by more than 5%.

### **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:

Each disbursement appeared to be coded correctly.

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

Inspection of supporting documentation showed written approval. In addition, non-recurring entries were discussed and approved in the minutes.

### **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 meetings law)

The Commission is only required to post a notice of each meeting and the accompanying agenda on the door of the Commission's office building. Management has asserted that such documents were properly posted.

**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 any other indebtedness which have not been approved by the State Bond Commission.

We inspected copies of all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds or other indebtedness which had not been approved by the State Bond Commission.

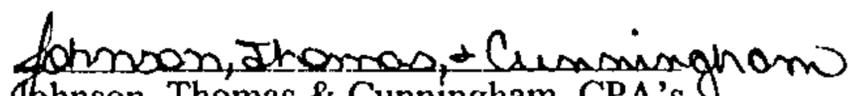
**ADVANCES AND BONUSES**

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.

We noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 management of the Natchitoches Parish Tourist Commission 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.

  
Johnson, Thomas & Cunningham, CPA's

April 6, 2000  
Natchitoches, Louisiana

**NATCHITOCHEs PARISH TOURIST COMMISSION**  
**781 Front Street**  
**Natchitoches, LA 71457**

**CORRECTIVE ACTION PLAN**

Audit Firm: Johnson, Thomas & Cunningham

Audit Period: \_\_\_\_\_ 12-31-99

The Natchitoches Parish Tourist Commission respectfully submits the following corrective action plan for the year ended December 31, 1999.

The findings from the April 6, 2000 Accountants' Report on Applying Agreed-Upon Procedures are discussed below:

A. Comments on Findings and Recommendation-

For the year ended December 31, 1999, we noted that the Commission is in violation of the Local Government Budget Act in the actual revenue or expenditures exceed budget amounts by more than 5%.

B. Actions Taken or Planned-

The Commission will monitor the revenues and expenditures during the year to make sure they do not exceed the budgeted amounts and make budget amendments before year-end if this situation occurs again.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Iris Harper at (318) 352-8072.

Sincerely yours,



Iris Harper  
Executive Director

## APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

5.17.00

Date

Johnson, Thomas & Cunningham CPAs321 Bienville STNATCHITOCHEES, LA 71457

(Auditors)

In connection with your compilation of our financial statements as of DECEMBER 31, 1999 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 12.31.99 (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 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 39:43.

Yes  No **Accounting and Reporting**

**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, Article VI, Section 33 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.

*John Harper* \_\_\_\_\_ *Director* \_\_\_\_\_ 5-17-00 Date

Secretary

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

\_\_\_\_\_  
President \_\_\_\_\_ 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.