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Livingston Parish Recreation District No. 5

Livingston Parish Council
Livingston, Louisiana

Compilation Report

Year Ended December 31, 2002

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 8/13/03

**Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana**

**General Purpose Financial Statements
As of and for the Year Ended December 31, 2002**

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Transmittal Letter

Annual Financial Statements

December 31, 2002

Office of Legislative Auditor
Attention: Ms. Sudha Rawal
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Rawal:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for Livingston Parish Recreation District No. 5 as of and for the year ended December 31, 2002. The report includes all funds under the control and oversight of the District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Randall Andrews, Vice-Chairman
Livingston Parish Recreation District Number 5

Enclosure

**Livingston Parish Recreation District Number 5
Livingston, Louisiana**

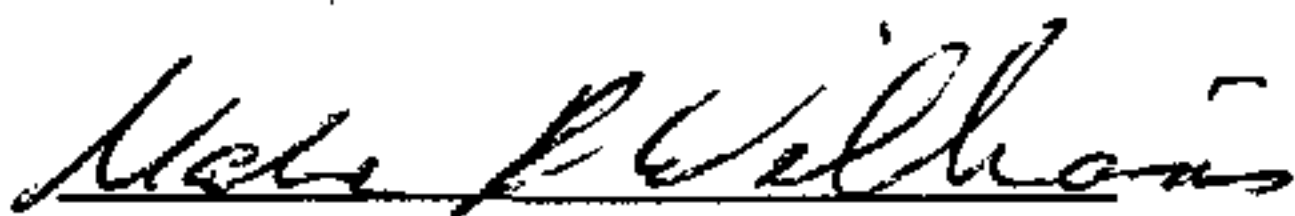
Annual Sworn Financial Statements as of and for the Year Ended December 31, 2002

AFFIDAVIT

Personally came and appeared before the undersigned authority, Mr. Randall Andrews, Vice-Chairman, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Livingston Parish Recreation District Number 5 as of December 31, 2002, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.


Signature

Sworn to and subscribed before me this 25th day of June, 2003.


Notary Public

Officer:	Randall Andrews, Vice-Chairman
Address:	Post Office Box 577 Livingston, Louisiana 70754
Telephone:	(225) 698-6563

Bruce C. Harrell, CPA

Warren A. Wool, CPA
Michael P. Estay, CPA
Dale H. Jones, CPA
Charles P. Hebert, CPA
James D. Rabalais, CPA

INTERNET
www.teamcpa.com

MEMBERS
American Institute of CPAs
Society of Louisiana CPAs



BRUCE HARRELL
and COMPANY
Certified Public Accountants
A Professional Accounting Corporation

109 West Minnesota Park
Park Place Suite 7
Hammond, LA 70403
VOICE: (985) 542-6372
FAX: (985) 345-3156

P.O. Box 45 - 909 Avenue G
Kentwood, LA 70444
VOICE: (985) 229-5955
FAX: (985) 229-5951

Accountant's Compilation Report

Board of Commissioners
Livingston Parish Recreation District No. 5
Post Office Box 577
Livingston, Louisiana 70754

We have compiled the accompanying balance sheet of Livingston Parish Recreation District No. 5 as of December 31, 2002, and the related statements of revenues, expenditures and changes in fund balance for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

June 19, 2003

**Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana**

**Combined Balance Sheet
Governmental Fund Types and Account Groups
December 31, 2002**

Assets and Other Debits	Governmental Funds		
	General Fund	Debt Service Fund	Capital Project Fund
Assets:			
Cash & Cash Equivalents	\$ 16,940	\$ -	\$ -
Due From Other Governments:			
Ad Valorem Taxes Receivable	120,600	-	-
Utility Deposits	650	-	-
Land, Buildings, and Equipment	-	-	-
Other Debits:			
Amount to be Provided for Long-Term Debt Retirement	-	-	-
Total Assets and Other Debits	\$ 138,190	\$ -	\$ -
 Liabilities, Equity, and Other Credits			
Liabilities:			
Accounts Payable	\$ 1,361	\$ -	\$ -
Long-Term Debt	-	-	-
Total Liabilities	1,361	-	-
Equity and Other Credits:			
Investment in General Fixed Assets	-	-	-
Fund Balances:			
Unreserved, Undesignated	136,829	-	-
Total Equity and Other Credits	136,829	-	-
Total Liabilities, Equity, and Other Credits	\$ 138,190	\$ -	\$ -

See accompanying notes and accountant's compilation report.

Statement A

Account Groups		
General Fixed Assets	General Long-Term Obligations	Total (Memo Only)
\$ -	\$ -	\$ 16,940
-	-	120,600
-	-	650
570,200	-	570,200
-	275,000	275,000
\$ 570,200	\$ 275,000	\$ 983,390
\$ -	\$ -	\$ 1,361
-	275,000	275,000
-	275,000	276,361
570,200	-	570,200
-	-	136,829
570,200	-	707,029
\$ 570,200	\$ 275,000	\$ 983,390

Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana

Statement B

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund Types
For The Year Ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total (Memo Only)</u>
Revenues				
Ad Valorem Taxes	\$ 135,196	\$ -	\$ -	\$ 135,196
Interest Income	581	-	-	581
Other Income	3,000	-	-	3,000
Total Revenues	<u>138,777</u>	<u>-</u>	<u>-</u>	<u>138,777</u>
 Expenditures				
Accounting	7,370	-	-	7,370
Advertising	40	-	-	40
Bank Charges	-	-	-	-
Capital Expenditures	-	-	37,718	37,718
Debt Service, Interest	-	16,815	-	16,815
Debt Service, Principal	-	40,000	-	40,000
Election	-	-	-	-
Garbage	1,130	-	-	1,130
Grass Cutting	7,110	-	-	7,110
Insurance	2,993	-	-	2,993
Miscellaneous	744	-	-	744
Office Supplies	25	-	-	25
Pension Fund	5,411	-	-	5,411
Repairs & Maintenance	2,031	-	-	2,031
Utilities	3,586	-	-	3,586
Total Expenditures	<u>30,440</u>	<u>56,815</u>	<u>37,718</u>	<u>124,973</u>
 Excess Revenues (Expenditures)	<u>108,337</u>	<u>(56,815)</u>	<u>(37,718)</u>	<u>13,804</u>
 Other Financing Sources (Uses)				
Operating Transfers in (Out)	(95,424)	56,815	38,609	-
Total Other Financing Sources (Uses)	<u>(95,424)</u>	<u>56,815</u>	<u>38,609</u>	<u>-</u>
 Excess Revenues and Other Sources (Expenditures and Other Uses)	12,913	-	891	13,804
Fund Balance, Beginning of Year (Deficit)	<u>123,916</u>	<u>-</u>	<u>(891)</u>	<u>123,025</u>
Fund Balance, End of Year	<u>\$ 136,829</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,829</u>

See accompanying notes and accountant's compilation report.

Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana

Statement C

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual - Governmental Fund Types - General Fund
For The Year Ended December 31, 2002

Revenues	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Ad Valorem Taxes	\$ 135,474	\$ 135,196	\$ (278)
Interest Income	581	581	-
Other Income	3,000	3,000	-
Total Revenues	<u>139,055</u>	<u>138,777</u>	<u>(278)</u>
Expenditures			
Accounting	14,347	7,370	6,977
Advertising	40	40	-
Bank Charges	-	-	-
Capital Expenditures	-	-	-
Election	-	-	-
Garbage	1,140	1,130	10
Grass Cutting	7,110	7,110	-
Insurance	2,993	2,993	-
Miscellaneous	-	744	(744)
Office Supplies	-	25	(25)
Pension Fund	-	5,411	(5,411)
Repairs	2,031	2,031	-
Utilities	3,575	3,586	(11)
Total Expenditures	<u>31,236</u>	<u>30,440</u>	<u>796</u>
Excess Revenues (Expenditures)	<u>107,819</u>	<u>108,337</u>	<u>518</u>
Other Financing Sources (Uses)			
Operating Transfers in (Out)	(95,034)	(95,424)	(390)
Total Other Financing Sources (Uses)	<u>(95,034)</u>	<u>(95,424)</u>	<u>(390)</u>
Excess Revenues and Other Sources (Expenditures and Other Uses)	<u>\$ 12,785</u>	<u>12,913</u>	<u>\$ 128</u>
Fund Balance, Beginning of Year		<u>123,916</u>	
Fund Balance, End of Year		<u>\$ 136,829</u>	

See accompanying notes and accountant's compilation report.

**Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2002**

Introduction

Livingston Parish Recreation District No. 5 was created by the Livingston Parish Council under the provisions of LRS 33:4562-4566, to provide playgrounds and other facilities which promote recreation and the general health and well-being of area youths. The District is governed by a board of five (5) commissioners who are appointed by the Livingston Parish Council. These commissioners serve without compensation and are not reimbursed for expenses. The District includes the areas of the Town of Livingston, Colyell, Satsuma, and Verdun.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying general purpose financial statements of the Livingston Parish Recreation District No. 5 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The District is a component unit of the Livingston Parish Council, the financial reporting entity. The Livingston 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 present information only on the funds maintained by the District and do not present information on the 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 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.

**Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2002**

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 acquisition or construction of general fixed assets, and the serving of general long-term debt. Governmental funds of the District include:

General Fund

The general fund is the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds.

Debt Service Fund

The debt service fund accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

Capital Projects Fund

The capital projects fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds 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. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year. The amount of taxes not expected to be collected is not material and no provision for such is provided. Substantially all other revenues are recorded when received.

**Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2002**

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses), and are recorded at the time the transfers are made.

E. Budgets

The budget was adopted December 28, 2001. The budget was amended on December 23, 2002. All expenditure appropriations lapse at year end.

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. Investments

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, they are classified as cash equivalents. At December 31, 2002, the District has no investments.

H. Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost is historical cost is not available.

**Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2002**

I. Compensated Absences

At December 31, 2002, the District does not have any employees which accumulate or vest benefits.

J. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments are recognized in the governmental funds when due.

K. Use of Estimates

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

L. Total Column on Statements

The total columns on the 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.

2. Levied Taxes

The following is a summary of authorized and levied ad valorem taxes:

Authorized Ad Valorem Millage	15.00 Mills
Levied Ad Valorem Millage	15.00 Mills

3. Cash and Cash Equivalents

At December 31, 2002, the District has cash and cash equivalents (book balances) totaling \$16,940 as follows:

Demand Deposits	\$ <u>16,940</u>
-----------------	------------------

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These 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.

**Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2002**

At December 31, 2002, the District has \$16,940 in demand deposits (collected bank balances). These demand deposits are secured from risk by \$100,000 of federal deposit insurance.

4. Receivables

The following is a summary of receivables at December 31, 2002:

Ad Valorem Taxes	\$ 120,600
Utility Deposits	650
	\$ 121,250

5. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12/31/01	Additions	Deletions	Balance 12/31/02
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Ballpark Improvements	513,107	37,518	-	550,625
Equipment	19,575	-	-	19,575
	\$ 532,682	\$ 37,518	\$ -	\$ 570,200

6. Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions during the year:

	Certificate of Indebtedness
Long-term obligations payable at 12/31/01	\$ 315,000
Additions	-
Deductions	40,000
Long-term obligations payable at 12/31/02	\$ 275,000

**Livingston Parish Recreation District No. 5
Livingston Parish Council
Livingston, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2002**

Certificates of Indebtedness are comprised of the following issues:

Certificates of Indebtedness Series 2000: \$350,000 of Certificates of Indebtedness sold to Hancock Bank of Louisiana dated September 1, 2000 and bearing interest at a rate of 5.7% payable semiannually on March 1 and September 1 of each year, commencing March 1, 2001, and maturing serially on March 1 of each year. \$ 275,000

The annual requirements to amortize all certificates outstanding at December 31, 2002, including interest of \$50,018 are as follows:

<u>Year Ending</u>	
2003	\$ 54,535
2004	52,255
2005	54,833
2006	52,267
2007	54,560
2008	56,568
	<u>\$ 325,018</u>

7. Litigation and Claims

At December 31, 2002, the District is involved in one litigation claim. It is the opinion of management that an unfavorable outcome in excess of insurance coverage is unlikely.

8. Compensation of Commissioners

Louisiana Revised Statute 33:4564(B) provides that commissioners may receive a per diem of \$10 for each meeting of the commission. The five District commissioners have elected not to receive compensation for their services.

9. On-Behalf Payments for Fringe Benefits and Salaries

During the year ended December 31, 2002, the District had the following on-behalf payments, which were recorded as revenues when received and expenditures when the cost was incurred as required by GASB Statement 24:

Pension Fund Contributions \$ 5,411

Bruce C. Harrell, CPA

Warren A. Wool, CPA
Michael P. Estay, CPA
Dale H. Jones, CPA
Charles P. Hebert, CPA
James D. Rabalais, CPA

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Park Place Suite 7
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VOICE: (985) 542-6372
FAX: (985) 345-3156

P.O. Box 45 - 909 Avenue G
Kentwood, LA 70444
VOICE: (985) 229-5955
FAX: (985) 229-5951

Independent Accountant's Report on Applying Agreed-upon Procedures

Board of Commissioners
Livingston Parish Recreation District No. 5
Post Office Box 577
Livingston, Louisiana 70754

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Livingston Parish Recreation District No. 5 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Livingston Parish Recreation District No. 5's compliance with certain laws and regulations during the year ended December 31, 2002 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified 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 exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

After examining the client's cash disbursements for the year, we determined that none of the disbursements for materials and supplies exceeded \$15,000, and none of the disbursements for public works exceeded \$100,000. Therefore, no violations of LSA-RS 38:2211-2251 (the public bid law) were noted.

Code of Ethics for Public Officials and Public Employees:

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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

The District did not have any employees during the period under examination.

4. Determine whether any of those employees included in the list obtained from management in agreed-upon procedures (3) were also included on the list obtained from management in agreed-upon procedures (2) as immediate family members.

The District did not have any employees during the period under examination.

Budgeting:

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

Management provided us with the required budget and amendments.

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

Evidence of the budget being adopted and amended was traced to the minutes of meetings held on December 28, 2001 and December 23, 2002 respectively.

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 and expenditures for the year 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,

Examination of supporting documentation for each of six selected disbursements found that payment was for proper amounts to the correct payees.

- (b) determine if payments were properly coded to the correct fund and general ledger account, and

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

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

All six of the payments received approval from proper authorities.

Meetings:

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

Any parish district 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 for each meeting, we could only find one document as evidence supporting such an assertion. This document was entitled "notice of public meeting" and contained the date, time, and place of the meeting, as well as the meeting's scheduled agenda. This notice was dated two days before the meeting and appears to meet the requirements of LSA-RS 42:1 through 42:12 (the open meetings law).

Management Response:

On December 8, 1999, the District set the regular meeting date to be the 2nd Tuesday of every other month starting in January 2000. The regular meeting place was the Town of Livingston's town hall until the meeting room above the concession stand at the Livingston field was completed. In the future we will adopt an agenda, post the agenda on the door of the meeting room in advance.

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 inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses:

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

The District did not have any employees during the period under examination.

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Page 4

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 Livingston Parish Recreation District No. 5 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Bruce Harrell and Company, CPAs
A Professional Accounting Corporation

June 19, 2003

LOUISIANA ATTESTATION QUESTIONNAIRE

June 19, 2003

Bruce Harrell & Company, CPAs
A Professional Accounting Corporation
109 West Minnesota Park, Suite 7
Hammond, Louisiana 70403

In connection with your compilation of our financial statements as of December 31, 2002 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 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 June 19, 2003.

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(X) No() N/A()

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(X) No() N/A()

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(X) No() N/A()

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(X) No() N/A()

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(X) No() N/A()

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes(X) No() N/A()

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

Yes(X) No() N/A()

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes(X) No() N/A()

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(X) No() N/A()

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(X) No() N/A()

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.

Secretary: _____

Date: _____

Treasurer: _____

Date: _____

President: vic. Rodolphe Adams

Date: 6-19-03