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CAMERON PARISH GRAVITY  
DRAINAGE DISTRICT NO. 8  
ANNUAL FINANCIAL REPORT  
December 31, 2001

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 7-17-02

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**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

P. O. Box 1287

Leesville, Louisiana 71496-1287

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W. Micheal Elliott, CPA

Board of Commissioners  
Cameron Parish Gravity Drainage District No. 8

I have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the Cameron Parish Gravity Drainage District No. 8 as of and for the year ended December 31, 2001, and the accompanying supplementary information, as listed in the table of contents, which is presented for supplementary analysis purposes, 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 and supplementary schedules information that is the representation of management. I have not audited or reviewed the accompanying financial statements and supplementary schedules, and, accordingly, do not express an opinion or any other form of assurance on them.

*Elliott & Assoc. "APAC"*

Leesville, Louisiana  
June 21, 2002

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 2001

ASSETS	Governmental Fund Types	
	General Fund	Debt Service
Cash (Note 2)	\$ 13,270	\$ 38,976
Investments - time certificates of deposit, at cost (Note 2)	75,000	---
Receivables, (net where applicable, of allowances for uncollectibles) (Note 3)		
Ad valorem tax	---	92,263
Due from debt service fund	1,292	---
Organization costs, net of amortization	2,958	---
Deferred revenue	806	---
Amount available in Debt Service Fund	---	---
Amount to be provided for retirement of general long- term debt	---	---
Fixed assets (Note 4)	---	---
Total assets	<u>\$ 93,326</u>	<u>\$131,239</u>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable	\$ ---	\$ ---
Ad valorem deduction payable	---	2,674
Due to general fund	---	1,292
General obligations bonds payable (Note 5)	---	---
Total liabilities	---	3,966
Fund equity:		
Investment in general fixed assets (Note 4)	---	---
Fund Balances -		
Reserved for debt service	---	127,273
Unrestricted - undesignated	93,326	---
Total fund equity	93,326	127,273
Total liabilities and fund equity	<u>\$ 93,326</u>	<u>\$131,239</u>

The accompanying notes are an integral part of this statement.

<u>Account Groups</u>			<u>Totals</u> <u>(Memorandum Only)</u>
<u>General</u> <u>Assets</u>	<u>Fixed</u> <u>General</u> <u>Long-Term Debt</u>		
\$	---	\$	---
			52,246
			75,000
			92,263
			1,292
			2,958
			806
		127,273	127,273
		87,727	87,727
<u>536,537</u>	<u>---</u>		<u>536,537</u>
<u>\$ 536,537</u>	<u>\$ 215,000</u>		<u>\$ 976,102</u>
\$	---	\$	---
			2,674
			1,292
		<u>215,000</u>	<u>215,000</u>
		<u>215,000</u>	<u>218,966</u>
536,537		---	536,537
		---	127,273
		---	93,326
<u>536,537</u>	<u>---</u>		<u>757,136</u>
<u>\$ 536,537</u>	<u>\$ 215,000</u>		<u>\$ 976,102</u>

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 2001

	<u>General Fund</u>	<u>Debt Service</u>	<u>Totals (Memorandum Only)</u>
Revenues:			
Ad valorem taxes (Note 3)	\$ ---	\$ 86,106	\$ 86,106
Interest	3,277	2,472	5,749
Intergovernmental-Police Jury	5,000	---	5,000
Miscellaneous	<u>2,824</u>	<u>---</u>	<u>2,824</u>
Total revenues	<u>11,101</u>	<u>88,578</u>	<u>99,679</u>
Expenditures:			
Current:			
Per diem	975	---	975
Amortization expense	1,183	---	1,183
Operating expenditures	32,378	---	32,378
Other expenses	---	500	500
Debt service:			
Principal payments (Note 5)	---	65,000	65,000
Interest expense (Note 5)	---	12,964	12,964
Capital outlay (Note 4)	<u>1,500</u>	<u>---</u>	<u>1,500</u>
Total expenditures	<u>36,036</u>	<u>78,464</u>	<u>114,500</u>
Excess (deficiency) of revenues over expenditures	(24,935)	10,114	(14,821)
Fund balances, beginning	<u>118,261</u>	<u>117,159</u>	<u>235,420</u>
Fund balances, ending	<u>\$ 93,326</u>	<u>\$127,273</u>	<u>\$ 220,599</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE

For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
Revenues:			
Taxes	\$ ---	\$ ---	\$ ---
Interest	2,500	3,277	777
Intergovernmental	5,000	5,000	---
Miscellaneous	<u>---</u>	<u>2,824</u>	<u>2,824</u>
Total revenues	<u>7,500</u>	<u>11,101</u>	<u>3,601</u>
Expenditures:			
Current:			
Per diem	1,000	975	25
Amortization expense	---	1,183	(1,183)
Operating expenditures	32,663	32,378	285
Capital outlay	<u>1,500</u>	<u>1,500</u>	<u>---</u>
Total expenditures	<u>35,163</u>	<u>36,036</u>	<u>(873)</u>
Excess (deficiency) of revenues over expenditures	(27,663)	(24,935)	2,728
Fund balances, beginning	<u>118,261</u>	<u>118,261</u>	<u>---</u>
Fund balances, ending	<u>\$ 90,598</u>	<u>\$ 93,326</u>	<u>\$ 2,728</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8

NOTES TO FINANCIAL STATEMENTS  
December 31, 2001

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Police Jury is a political subdivision of the State of Louisiana. Cameron Parish Police Jury is the reporting entity for Cameron Parish as defined by NCGA Statement 3, (Defining the Governmental Reporting Entity).

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transaction of state and local governments. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

Cameron Parish Gravity Drainage District No. 8 (the District) is a component unit of Cameron Parish Police Jury as defined by GASB codification Section 2100. The District was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statute 38:1751. The District is governed by a board of five commissioners appointed by Cameron Parish Police Jury and is authorized to construct, maintain and improve the system of drainage within the District.

A. FUND ACCOUNTING

The accounts of the Cameron Parish Gravity Drainage District No. 8 are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund - Maintenance Fund

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(CONTINUED)

B. FIXED ASSETS AND LONG-TERM LIABILITIES

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. Public domain or infrastructures are capitalized by the District. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with measurement of financial position, not with measurement of results of operations.

C. BASIS OF ACCOUNTING

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

The District's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

C. BASIS OF ACCOUNTING (CONTD.)

Revenues

Ad valorem taxes and the related State Revenue Sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed.

Federal and State grants are recorded when the district is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Expenditures

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

D. BUDGETARY PRACTICES

The Cameron Parish Gravity Drainage District No. 8 utilizes the following budgetary practice:

Annually the District adopts a budget for each governmental fund type as a management device for control of revenues and expenses. The budget is amended at various times during the year as the need arises.

E. INVESTMENTS

Investments are stated at cost. These investments are time deposits which are fully secured through the pledge of bank-owned securities or federal deposit insurance.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

F. ACCOUNTS RECEIVABLE WRITE-OFF METHOD

The District has adopted a write of policy wherein any account that is deemed uncollectible is written off directly when the account's collection efforts have been deemed unsuccessful.

G. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

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

NOTE 2--CASH AND INVESTMENT COLLATERAL

Under state law, the District may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in United States bonds, treasury notes, time certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, investments as stipulated in state law, or any other federally insured investment.

At December 31, 2001, the carrying amount of the District's cash and cash equivalents was \$51,872 and the bank balance was \$52,312. All of the bank balance was covered by federal depository insurance.

NOTE 3--RECEIVABLES

Receivables at December 31, 2001 consist of ad valorem taxes receivable. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayer in November. Billed taxes

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3 -- RECEIVABLES (Contd.)

become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The Cameron Parish Sheriff bills and collects property taxes using the assessed values determined by the tax assessor of Cameron Parish.

For the year ended December 31, 2001 taxes of 7.75 mils were levied on property with assessed valuation totaling \$11,146,702 and were dedicated entirely for the specified purpose of the District. Furthermore, collections of delinquent taxes and other adjustments resulted in total collections of \$86,106.

NOTE 4 -- FIXED ASSETS

For the year ended December 31, 2001, the activity in general fixed assets was as follows:

	<u>Drainage System</u>	<u>Equipment</u>	<u>Total</u>
Balance - 12/31/00	\$534,837	\$ 200	\$535,037
Additions	---	1,500	---
Deletions	---	---	---
Balance - 12/31/01	<u>\$534,837</u>	<u>\$ 1,700</u>	<u>\$535,037</u>

NOTE 5 -- CHANGES IN LONG-TERM DEBT

The following is a summary of bond transactions of the Cameron Parish Gravity Drainage District No. 8 for the year ended December 31, 2001:

	<u>General Obligation Bonds</u>
Bonds payable, January 1, 2001	\$ 280,000
Bonds issued	---
Bonds retired	<u>(65,000)</u>
Bonds payable, December 31, 2001	<u>\$ 215,000</u>

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 -- CHANGES IN LONG-TERM DEBT (Continued)

Bonds payable at December 31, 2001 are comprised of the following individual issues:

General obligation bonds:

\$600,000 of General Obligation  
Bonds dated June 1, 1994; due  
in annual installments of \$45,000  
to \$75,000 through June 1, 2004;  
interest at 4.85% - 5.75% \$ 215,000

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2001, including interest payments of \$17,271 are as follows:

<u>Year ending</u>	
2002	\$ 79,470
2003	75,813
2004	<u>76,988</u>
Total	<u>\$232,271</u>

NOTE 6--RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance as outlined in the following table. Settled claims did not exceed commercial coverage for any of the past three fiscal years.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6--RISK MANAGEMENT (Continued)

	<u>LIMITS OF COVERAGE</u>
Workmen's compensation	\$ 225,000
Auto liability	1,000,000
Commercial general liability	2,000,000
District-owned buildings and equipment	NONE

The District covers all other losses, claim settlements, and judgments from operating resources. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The District is not involved in any type litigation nor does it have any asserted claims against it.

SUPPLEMENTARY INFORMATION

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8

COMPENSATION OF BOARD MEMBERS

For the year ended December 31, 2001

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 session of the Legislature.

As provided by Louisiana Revised Statute 33:4564, the board members received \$65 per diem for attendance at meetings of the board.

	<u>Number Attended</u>	<u>Amount</u>
Tommy Arceneaux *	6	\$ ---
Albert Guidry **	8	195
Glenn Harris *	3	---
Patrick Hebert	12	780
Daryl Poole *	4	---
		<u>\$ 975</u>

\* Tommy Arceneaux attended 6 meetings, Glenn Harris attended 3 meetings, and Daryl Poole attended 4 meetings but none of these board members collected per diem.

\*\* Albert Guidry attended 8 meetings but only collected per diem for 3 meetings.

See accountant's report.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8  
SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2001

**SECTION I            INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II           INTERNAL CONTROL AND COMPLIANCE MATERIAL TO  
FEDERAL AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

**SECTION III        MANAGEMENT LETTER**

There was no management letter with prior year audit report.

See accountant's report.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 8  
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended June 30, 2001

**SECTION I            INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENT**

2001.1            Management will properly document all  
amendments to the budget for subsequent years  
in future Board minutes.

2001.2            Management will ensure timeliness of all future  
bank deposits by reassigning deposit  
responsibilities.

**SECTION II           INTERNAL CONTROL AND COMPLIANCE MATERIAL TO  
FEDERAL AWARDS**

N/A

**SECTION III          MANAGEMENT LETTER**

N/A

See accountant's report.

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W. Micheal Elliott, CPA

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Cameron Parish Gravity Drainage District No. 8

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Cameron Parish Gravity Drainage District No. 8 (the District) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2001 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, I make no representation regarding the sufficiency of procedures described below either for the purpose for which this report has been requested or for any other purpose.

### PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000. No expenditures were made for 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 me 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 me with the required list.

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

None of the employees included on the list of employees provided by management (agreed-upon procedure (3)) appeared on the list provided by management in agreed-upon procedure (2).

#### BUDGETING

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

Management provided us with a copy of the original budget and amendments to the budget during the year.

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

I traced the adoption of the original budget to the minutes held on December 6, 2000 which indicated that the budget had been adopted by the Board of Commissioners. Per discussion with management, one amendment was made to the budget in January 2002; however, this amendment was not properly documented as being approved by the Board in the January 2002 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 exceeded amounts by 5% or more.

I 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 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;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

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

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

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

#### 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).

Cameron Parish Gravity Drainage District No. 8 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

#### DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness. However, there was one deposit slip dated March 3, 2001 for \$2,824 that was not actually deposited into the bank until April 16, 2001. The source document being deposited was a check and not cash. We asked Mr. Hebert the reason for the approximate six week delay and we were told that he gave the deposit slip and related deposit item for \$2,824 to Ms. Lori Nunez to take to the bank, and did not realize she had not taken it to the bank until mid April 2001.

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.

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

My prior year report, dated May 29, 2001, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Cameron Parish Gravity Drainage District No. 8 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.

*Elliott & Assoc. "APAC"*

Leesville, Louisiana  
June 21, 2002

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

4/28/02 (Date Transmitted)

Elliott & Associates  
PO Box 1287  
Leesville, LA 71496

(Auditors)

12/31/01

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 4/28/02 (date of completion/representations).

**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>Patrick Hebert</u>	Secretary	<u>5-2-02</u>	Date
<u>Patrick Hebert</u>	Treasurer	<u>5-2-02</u>	Date
<u>Daniel Hebert</u>	President	<u>5-2-02</u>	Date