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GOODWILL FIRE DISTRICT

Oak Grove, LOUISIANA

ANNUAL REPORT

**FOR THE YEAR ENDED
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

PREPARED BY:

**JOHN M. GATHINGS
CERTIFIED PUBLIC ACCOUNTANT
OAK GROVE, LOUISIANA 71263**

GOODWILL FIRE DISTRICT

**GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2001**

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GOODWILL FIRE DISTRICT
Oak Grove, Louisiana

TRANSMITTAL LETTER
ANNUAL GENERAL PURPOSE FINANCIAL STATEMENTS

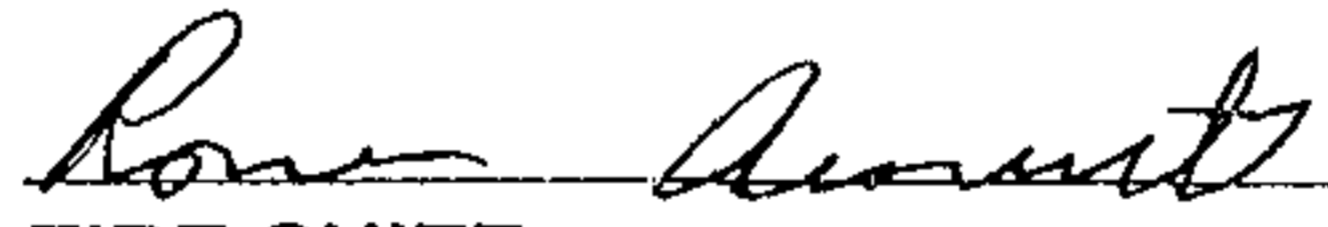
May 28, 2002

Office of the Legislative Auditor
Attention: Ms. JoAnne Sanders
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Goodwill Fire District as of and for the year ended December 31, 2001. The report includes all funds under the control and authority of the fire district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,


FIRE CHIEF

Enclosure

JOHN M. GATHINGS
Certified Public Accountant
Hwy. 2 East - Oak Grove, Louisiana 71263

318/428-3549

P.O. Box 1088

INDEPENDENT ACCOUNTANT'S REPORT

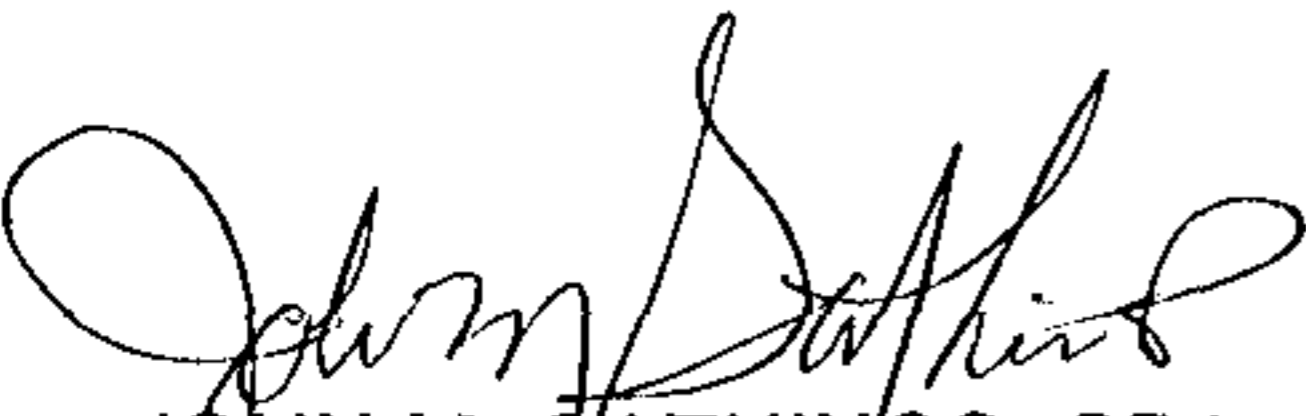
Ronnie Ainsworth, Fire Chief
Goodwill Fire District
Oak Grove, Louisiana

I have compiled the accompanying general purpose financial statements of the Goodwill Fire District as of and for the year ended December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

My compilation procedures were extended to include the financial statement of individual funds and the supplemental information presented herein.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated June 07, 2002, on the results of our agreed-upon procedures.


JOHN M. GATHINGS, CPA
OAK GROVE, LOUISIANA
JUNE 07, 2002

GOODWILL FIRE DISTRICT
Oak Grove, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet
DECEMBER 31, 2001

	GOVERNMENTAL FUND TYPE GENERAL <u>FUND</u>	SPECIAL REVENUE <u>FUND</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS:</u>		
Cash and Cash Equivalents	\$9,311	\$63,873
Due From Other Funds	<u>0</u>	<u>3,792</u>
TOTAL CURRENT ASSETS	\$9,311	\$67,665
<u>PROPERTY AND EQUIPMENT:</u>		
Land	\$0	\$0
Building	0	0
Equipment	<u>0</u>	<u>0</u>
TOTAL PROPERTY and EQUIPMENT	\$0	\$0
Amount to be Provided for Lease Payments	<u>\$0</u>	<u>\$0</u>
TOTAL AMOUNT TO BE PROVIDED	<u>\$0</u>	<u>\$0</u>
 TOTAL ASSETS	 <u><u>\$9,311</u></u>	 <u><u>\$67,665</u></u>

ACCOUNT GROUPS			
GENERAL FIXED <u>ASSETS</u>	GENERAL LONG-TERM <u>DEBT</u>	TOTAL (MEMORANDUM <u>ONLY</u>)
\$0		\$0	\$73,184
<u>0</u>		<u>0</u>	<u>3,792</u>
\$0		\$0	\$76,976
\$0		\$0	\$0
33,782		0	33,782
<u>5,591</u>		<u>0</u>	<u>5,591</u>
\$39,373		\$0	\$39,373
<u>\$0</u>		<u>\$17,420</u>	<u>\$17,420</u>
<u>\$0</u>		<u>\$17,420</u>	<u>\$17,420</u>
<u>\$39,373</u>		<u>\$17,420</u>	<u>\$133,769</u>

(CONTINUED)

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S REPORT.

GOODWILL FIRE DISTRICT
Oak Grove, Louisiana

Balance Sheet
DECEMBER 31, 2000

	GOVERNMENTAL FUND TYPE GENERAL FUND	SPECIAL REVENUE FUND
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Due other Funds	\$3,792	\$0
Lease Payable	<u>0</u>	<u>1,452</u>
TOTAL LIABILITIES	\$3,792	\$1,452
Fund Equity:		
Investment in general fixed assets	\$0	\$0
Fund Balance-Unreserved-undesignated	5,519	48,793
Fund Balance-Designated	<u>0</u>	<u>17,420</u>
Total Fund Equity	<u>\$5,519</u>	<u>\$66,213</u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$9,311</u></u>	<u><u>\$67,665</u></u>

ACCOUNT GROUPS			
GENERAL FIXED <u>ASSETS</u>	GENERAL LONG-TERM <u>DEBT</u>	TOTAL (MEMORANDUM <u>ONLY</u>)
\$0		\$0	\$3,792
<u>0</u>		<u>17,420</u>	<u>18,872</u>
\$0		\$17,420	\$22,664
\$39,373		\$0	\$39,373
0		0	54,312
<u>0</u>		<u>0</u>	<u>17,420</u>
<u>\$39,373</u>		<u>\$0</u>	<u>\$111,105</u>
<u>\$39,373</u>		<u>\$17,420</u>	<u>\$133,769</u>

(CONCLUDED)

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S REPORT.

GOODWILL FIRE DISTRICT
Combined Statement of Receipts, Expenditures and Changes in Fund Balances
All Governmental Fund Types

For the Year Ended December 31, 2001

REVENUES:

Sales Taxes	\$46,161
2% Fire Insurance Rebate	<u>3,771</u>

TOTAL REVENUES	\$49,932
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EXPENDITURES:

Repairs	\$3,243
Supplies	730
Accounting	750
Gasoline	658
Miscellaneous	70
Utilities	1,560
Office Supplies	52
Capital Outlay	2,315
Insurance	6,289
Lease Payments	<u>17,420</u>

TOTAL EXPENDITURES	<u>\$33,088</u>
---------------------------	------------------------

EXCESS OF REVENUES OVER EXPENDITURES	\$16,844
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FUND BALANCE AT BEGINNING OF YEAR	<u>\$49,369</u>
--	------------------------

FUND BALANCE AT THE END OF YEAR	<u><u>\$66,213</u></u>
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SEE ACCOMPANYING NOTES AND ACCOUNTANT'S REPORT.

GOODWILL FIRE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
All Fund Types
For the Year Ended December 31, 2001

	<u>Budget as</u> <u>Amended</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES:			
2% Insurance	\$3,750	\$3,771	\$21
Sales Taxes	<u>46,000</u>	<u>46,161</u>	<u>\$161</u>
TOTAL RECEIPTS	\$49,750	\$49,932	\$182
EXPENDITURES:			
Insurance	\$6,200	\$6,289	(\$89)
Equipment Repair	3,500	3,243	257
Capital Outlay	2,500	2,315	185
Office Expense	50	52	(2)
Supplies	750	730	20
Legal & Accounting	750	750	0
Miscellaneous	100	71	29
Utilities	1,500	1,560	(60)
Fuel	700	658	42
Lease Payments	<u>17,500</u>	<u>17,420</u>	<u>80</u>
TOTAL EXPENDITURES	<u>\$33,550</u>	<u>\$33,088</u>	<u>\$462</u>
EXCESS OF RECEIPTS OVER EXPENDITURES	\$16,200	\$16,844	<u>\$644</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>\$69,389</u>	<u>\$49,369</u>	
FUND BALANCE AT THE END OF YEAR	<u>\$85,589</u>	<u>\$66,213</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

GOODWILL FIRE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
For the Year Ended December 31, 2001

REVENUES:

Contributions	\$0
2% Fire Insurance Rebate	<u>0</u>
TOTAL REVENUES	\$0

EXPENDITURES:

Miscellaneous	<u>0</u>
TOTAL EXPENDITURES	\$0

EXCESS OF REVENUES OVER EXPENDITURES **\$0**

FUND BALANCE AT BEGINNING OF YEAR **\$5,519**

FUND BALANCE AT THE END OF YEAR **\$5,519**

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S REPORT.

GOODWILL FIRE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Fund
For the Year Ended December 31, 2001

RECEIPTS:

2% Insurance Rebate	\$3,771
Sales Taxes	<u>46,161</u>
TOTAL RECEIPTS	\$49,932

EXPENDITURES:

Fuel	\$658
Repair	3,243
Office Expense	52
Capital Outlay	2,315
Utilities	1,560
Accounting	750
Dues	70
Supplies	730
Insurance	6,289
Lease Payments	<u>17,420</u>
TOTAL EXPENDITURES	<u>\$33,088</u>

EXCESS OF REVENUES OVER EXPENDITURES **\$16,844**

FUND BALANCE AT BEGINNING OF YEAR **\$49,369**

FUND BALANCE AT THE END OF YEAR **\$66,213**

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S REPORT.

GOODWILL FIRE DISTRICT

Oak Grove, Louisiana

Notes to the Financial Statements For the Year Ended December 31, 2001

This legal entity was established to provide fire protection for the political subdivision of Ward 3 in the parish of West Carroll. This entity operates independent of any other parish governing body, but functions under guidelines set forth by the West Carroll Parish Police Jury. All members of the board serve with no compensation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Goodwill Fire District 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

As the governing authority of the parish, for reporting purposes, the West Carroll Parish Police Jury is the financial reporting entity for West Carroll Parish. The financial reporting entity consist of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 Board Statement No. 14 established criteria for determining which component units should be considered part of the West Carroll 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

GOODWILL FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2001

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizatons 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's financial statements would be misleading if data of the organization is not included because of the nature of significance of the relationship.

Because the Goodwill Fire District is fiscally dependent on the police jury, the district was determined to be a component unit of the West Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other 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 recored 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

GOODWILL FIRE DISTRICT

Oak Grove, Louisiana

Notes to the Financial Statements For the Year Ended December 31, 2001

of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

1. 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.
2. Special Revenue Fund – account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt Service Fund – account 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

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 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:

All revenues are recorded when received.

Expenditures:

Expenditures are generally recognizable under the modified accrual basis of accounting, when the liability is incurred.

E. BUDGETARY PRACTICES:

The Goodwill Fire District did adopt a budget for the year 2001.

GOODWILL FIRE DISTRICT

Oak Grove, Louisiana

Notes to the Financial Statements For the Year Ended December 31, 2001

F. CASH AND CASH EQUIVALENTS:

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These 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. Investments are stated at cost.

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. The District has no investments.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. No depreciation is taken on fixed assets.

I. COMPENSATED ABSENCES

The district has no paid employees therefore there is no policy relating to vacation and sick leave.

GOODWILL FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2001

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 for long-term obligations are recognized in the governmental funds when due.

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

L. SALES TAXES

In 1997 the West Carroll Parish Policy Jury passed a 1/2% sales tax for fire protection in West Carroll Parish. This tax is divided among the fire protection districts for this purpose. This tax is a 10 year tax.

M. TOTAL COLUMNS 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 result of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

GOODWILL FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2001

2. CASH AND CASH EQUIVALENTS

The Goodwill Fire District maintains two checking accounts in Regions in Oak Grove, Louisiana. The account numbers are 4211425366 and 4210120243 and had a total balance at December 31, 2001 of \$73,183.58. All accounts are insured by the FDIC in the amount of \$100,000.00.

3. INVESTMENTS

The Goodwill Fire District had no investments during the year.

4. DUE TO OTHER FUNDS

This represents a deposit that was made in error to the wrong account. It was detected the next month, January, and corrected.

5. RELATED PARTY TRANSACTIONS

There are no related party transactions to disclose as required by FASB 57.

6. LITIGATION AND CLAIMS

The Goodwill Fire District is not a defendant in any litigation seeking damages.

7. LEASES

The District has one lease. See Note 9 below.

GOODWILL FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2001

7. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, <u>2001</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2001</u>
Land	\$0.00	\$0.00	\$0.00	\$0.00
Building	\$32,632.18	\$1,150.10	\$0.00	\$33,782.28
Equipment	<u>\$4,426.06</u>	<u>\$1,165.03</u>	<u>\$0.00</u>	<u>\$5,591.09</u>
Total	<u><u>\$37,058.24</u></u>	<u><u>\$2,315.13</u></u>	<u><u>\$0.00</u></u>	<u><u>\$39,373.37</u></u>

8. LONG-TERM DEBT

In May 1999 the Goodwill Fire District entered into a lease agreement with Regions Leasing for a 84 month period. The lease payments are \$1,451.67 per month. The lease is renewed each January until May 13, 2006, when the equipment will transfer to the Goodwill Fire District. Total amount of the payments will be \$132,488.61.

9. SUBSEQUENT EVENTS

There were no events that occurred after the close of field work and prior to the issuance of this report that materially effected the Goodwill Fire District.

JOHN M. GATHINGS
Certified Public Accountant
Hwy. 2 East – Oak Grove, Louisiana 71263

318/428-3549

P.O. Box 1088

INDEPENDENT ACCOUNTANT'S REPORT
on APPLYING AGREED-UPON PROCEDURES

Ronnie Ainsworth, Fire Chief
Goodwill Fire District
Oak Grove, Louisiana 71263

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Goodwill Fire District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Goodwill Fire 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 the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

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

There were no purchase made during the period that exceeded the spending limits set by LSA-RS 38:2211-2251.

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.

All persons involved with the fire district serve on a voluntary basis.

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

There were no employees for the fire district.

BUDGETING

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

Management did adopt a budget for the year.

6. 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%

There was less than a 5% variance between actual and budgeted amounts. The special revenue had a positive revenue and the general fund disbursed no funds during the year.

ACCOUNTING AND REPORTING

7. Randomly selected 6 disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amounts and payee:

I examined supporting documentation for each of the six selected disbursements and found that payments were 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 District maintains a single entry system so there was no general ledger.

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

Inspection of documentation supporting each of the six selected disbursements indicated that each check had 2 signatures as required by the Fire District Board meeting.

MEETINGS

- 8. 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 meeting law).

The Goodwill Fire District met on an irregular basis. Each time there was a meeting each member of the Board was informed of the meeting by the Fire Chief. Minutes were kept on the meetings.

DEBT

- 9. 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 that no deposits appeared to be from loan proceeds.

ADVANCES AND BONUSES


- 10. 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.

There were no employees for the fire district.

The prior year report, for the period ended December 31, 2000, listed as findings: a) no minutes of meetings b) no budget adopted c) no control over assets; these findings have been resolved.

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 the Goodwill Fire District 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.



JOHN M. GATHINGS, CPA
OAK GROVE, LOUISIANA
JUNE 07, 2002

GOODWILL FIRE DISTRICT

SCHEDULE OF FINDINGS For the Year Ended December 31, 2001

Criteria:	Recording of transactions
Condition:	The Fire District should have a double-entry set of records for all transactions. These books should be balanced at least once a month.
Cause:	The records of each transaction is not known.
Effect:	The details of the operations of the District is not known. The Board can not tell where it is financially.
Recommendation:	Set up a set of books using the statements from this report as starting amounts. Post each check and deposit and balance them. Balance your books to the bank statement each month.
Management's response:	We will set up the books before the next report is due.
Criteria:	Fixed Asset Control
Condition:	The Fire District should have a detailed list of of its assets and the cost of each item.
Cause:	There is no accounting of the Fixed Assets.
Effect:	The District does not know what it owns and how much each item costs.
Recommendation:	Set up a ledger file listing each item, when it was purchased, and the cost. If the date of purchase and cost can not be established, estimates will be used.
Management's response:	We will set a ledger system to account for each item of fixed asset that we own.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

JUNE 01, 2001 (Date Transmitted)

JOHN M. GATHINGS, CPA
P.O. Box 1088
OAK GROVE, LA 71263 (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).

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.

_____ Secretary _____ Date

_____ Treasurer _____ Date

Ron Amundson _____ President _____ Date