

**GREEN GOLD LIBRARY SYSTEM**

Shreveport, Louisiana

**FINANCIAL STATEMENTS**

September 30, 2018

Marsha O. Millican  
A Professional Accounting Corporation  
Shreveport, Louisiana

# GREEN GOLD LIBRARY SYSTEM

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# Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
Green Gold Library System  
Shreveport, Louisiana

I have reviewed the accompanying financial statements of the governmental activities, and major fund of Green Gold Library System, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me (us) to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

### **Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

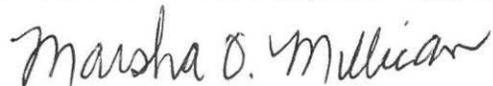
### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary information on page 12 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. I have not audited, reviewed, or compiled the required supplementary information and I do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of my review of the basic financial statements are not affected by this missing information.

### Supplementary Information

My review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the basic financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The supplementary information included in the accompanying schedule of compensation, benefits, and other payments to agency head on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. I have reviewed the information and based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the information and, accordingly, do not express an opinion on such information.



Certified Public Accountant  
March 20, 2019

**GREEN GOLD LIBRARY SYSTEM**

Statement of Net Position

September 30, 2018

<b>ASSETS</b>	
Cash	\$ 188,701
Capital assets, net of depreciation	<u>12,040</u>
Total Assets	<u>200,741</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
	<u>-</u>
<b>LIABILITIES</b>	
Liabilities	
Accounts payable and accruals	-
Payroll taxes payable	<u>412</u>
Total Liabilities	<u>412</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
	<u>-</u>
<b>NET POSITION</b>	
Invested in capital assets, net of debt	12,040
Committed	147,176
Unassigned	<u>41,113</u>
Total Net Position	<u><u>\$ 200,329</u></u>

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

**GREEN GOLD LIBRARY SYSTEM**  
Statement of Activities  
For the Year Ended September 30, 2018

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>GOVERNMENTAL ACTIVITIES</b>							
General Government	\$ 349,757	\$ 360,247	\$ -	\$ -	\$ 10,490	\$ -	\$ 10,490
Depreciation	4,379	-	-	-	(4,379)	-	(4,379)
Total Governmental Activities	<u>\$ 354,136</u>	<u>\$ 360,247</u>	<u>\$ -</u>	<u>\$ -</u>	6,111	-	6,111
<b>GENERAL REVENUES</b>							
Intergovernmental					18,800	-	18,800
Donations					4,300	-	4,300
Miscellaneous					821	-	821
Total General Revenues					<u>23,921</u>	<u>-</u>	<u>23,921</u>
Change in Net Position					30,032	-	30,032
Net Position, Beginning of Year					<u>170,297</u>	<u>-</u>	<u>170,297</u>
Net Position, End of Year					<u>\$ 200,329</u>	<u>\$ -</u>	<u>\$ 200,329</u>

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

GREEN GOLD LIBRARY SYSTEM

Balance Sheet  
Governmental Fund  
September 30, 2018

ASSETS		
Cash		\$ 188,701
Investments		<u>-</u>
Total Assets		<u>\$ 188,701</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable and accruals		\$ -
Payroll taxes payable		<u>412</u>
Total Liabilities		<u>412</u>
Fund Balances		
Committed		147,176
Unassigned		<u>41,113</u>
Total Net Assets		<u>188,289</u>
Total Liabilities and Fund Balances		<u>\$ 188,701</u>

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

**GREEN GOLD LIBRARY SYSTEM**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS

For the Year Ended September 30, 2018

**REVENUES**

Intergovernmental	\$ 18,800
Fees & Charges for Library Services	360,247
Donations	4,300
Miscellaneous	821
Total Revenues	<u>384,168</u>

**EXPENDITURES**

General Operating Expenditures	<u>349,757</u>
Total Expenditures	<u>349,757</u>
Net Change in Fund Balances	34,411
Fund Balances, Beginning of year	<u>153,878</u>
Fund Balances, End of year	<u>\$ 188,289</u>

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

**GREEN GOLD LIBRARY SYSTEM**

Reconciliation of the Statement of Revenues, Expenditures and Changes in  
Fund Balance of Governmental Funds to the Statement of Activities

For the Year Ended September 30, 2018

Net changes in Fund Balances - Total Government Funds \$ 34,411

The change in Net Assets reported for governmental activities  
in the statement of activities is different because:

Governmental funds report capital outlay as  
expenditures. However, in the statement of  
activities the cost of those assets is allocated  
over their estimated useful lives and reported as  
depreciation expense. This is the amount by  
which depreciation (\$4,379) exceeds  
capital outlay (\$-0-) in the current period.

(4,379)

Changes in Net Position of Governmental Activities

\$ 30,032

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

**GREEN GOLD LIBRARY SYSTEM**

Reconciliation of the Fund Balance on the Balance Sheets for Governmental Funds to Net Position  
of Governmental Activities on the Statement of Net Position

For the Year Ended September 30, 2018

Total Fund Balance for Governmental Funds	\$ 188,289
Total Net Position for governmental activities in the statement of net assets is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>12,040</u>
Total Net Position of Governmental Activities	<u>\$ 200,329</u>

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

**GREEN GOLD LIBRARY SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
September 30, 2018

Green Gold Library System was originally funded by a Grant from the State Library of Louisiana with LSCA funds. The Green Gold Library System's main purpose is to deliver books and other materials between participating libraries.

**NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A.                      Basis of Accounting**

The accompanying financial statements of the Green Gold Library System have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June, 1999.

**B.                      Reporting Entity**

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Green Gold Library System has no component units and is fiscally independent of other state or local governments.

**C.                      Government-Wide and Fund Financial Statements**

The Statement of Net Position and the Statement of Activities display information about Green Gold Library System as a whole. Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services.

**D.                      Basis of Accounting and Measurement Focus**

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 measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used are as follows: Government-Wide Financial Statements - Accrual Basis; Fund Financial Statements - Modified Accrual Basis. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when the liability is incurred. Under the modified accrual basis of accounting revenue is recognized when it is considered measurable and available. Revenue is generally considered available if it is collected within 60 days of year end or may otherwise be available to finance current expenditures.

**E.                      Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F.                      Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of Green Gold Library System's operations as governmental activities. Governmental activities involve government services that are normally supported by fees and charges for library services.

In the government-wide financial statements, the Statement of Net Position and Statement of Activities display information about the System as a whole. Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service.

In the fund financial statements, funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The General Fund is the primary operating fund and is used to account for all resources.

**G.                      Budget Practices**

The Executive Council adopts the annual budget for the General Fund in the manner prescribed by State Law. The budget presents revenue and expenditures on a basis consistent with generally accepted accounting principles.

**H.                      Capital Assets**

Capital Assets include one vehicle expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions. All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful life of the asset.

**I.                      Cash**

Amounts reported as cash include all cash in one bank account and one certificate of deposit. All cash is fully collateralized by FDIC insurance.

**J.                      Compensated Absences**

Green Gold Library System does not compensate its employee for absence from work.

**K.                      Fund Balance**

GASB has issued Statement No. 54, *Fund Balance Reporting and Governmental Type Definitions, Definitions*, which defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 34 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

**K. Fund Balance (Continued)**

Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form, such as inventory or prepaid expenses, or (b) legally or contractually required to be maintained intact.

Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balances include amounts that can be used only for the specific purposes as a result of constraints imposed by the System's management. Committed amounts cannot be used for any other purpose unless the System's management removes those constraints by taking the same type of action. At September 30, 2018, the System's management has committed fund balances of \$147,176 for the Over-Drive-Online Database and \$41,117 for the Friends of the Shreve Memorial Library.

Assigned fund balances are amounts that are constrained by the System's intent to be used for specific purposes, but they are neither restricted nor committed. Intent is expressed by the System's management.

Unassigned fund balances are the residual classification for the System's General Fund and include all spendable amounts not contained in the other classifications.

The System's policy is to apply expenditures against nonspendable fund balances, restricted fund balances, committed fund balances, assigned fund balances, and unassigned fund balances, in that order.

**NOTE 2 Capital Assets**

A summary of Green Gold Library System's capital assets at September 30, 2017 follows:

	Balance 10/1/2017	Additions	Retirements	Balance 9/30/2018
Government Activities				
Capital Assets, being depreciated				
Vehicle	\$ 21,893	\$ -	\$ -	\$ 21,893
Total Capital Assets, being depreciated	21,893	-	-	21,893
Less accumulated depreciation	(5,474)	(4,379)	-	(9,853)
Total Accumulated Depreciation	(5,474)	(4,379)	-	(9,853)
 Total Capital Assets, being depreciated	<u>\$ 16,419</u>	<u>\$ (4,379)</u>	<u>\$ -</u>	<u>\$ 12,040</u>

**GREEN GOLD LIBRARY SYSTEM**

Budgetary Comparison Schedule - Governmental Fund - General Fund

For the Year Ended September 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
			<u>GAAP</u>	<u>Favorable</u>
			<u>Basis</u>	<u>(Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 18,800	\$ 18,800	\$ 18,800	\$ -
Fees & Charges for Library Services	360,294	360,294	360,247	(47)
Donations	4,300	4,300	4,300	-
Miscellaneous	3,550	3,550	821	(2,729)
Total Revenues	<u>386,944</u>	<u>386,944</u>	<u>384,168</u>	<u>(2,776)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel	17,227	17,227	16,280	947
Operating Services	12,200	12,200	5,486	6,714
Online Data Base	363,550	363,550	327,517	36,033
Continuing Education	2,500	2,500	-	2,500
Miscellaneous	200	200	474	(274)
Capital Outlay	-	# -	-	-
Total Expenditures	<u>395,677</u>	<u>395,677</u>	<u>349,757</u>	<u>45,920</u>
Excess (deficiency) of revenues over expenditures	<u>(8,733)</u>	<u>(8,733)</u>	<u>34,411</u>	<u>43,144</u>
<b>FUND BALANCES</b>				
Beginning of year	<u>153,878</u>	<u>153,878</u>	<u>153,878</u>	<u>-</u>
End of year	<u>\$ 145,145</u>	<u>\$ 145,145</u>	<u>\$ 188,289</u>	<u>\$ 43,144</u>

**GREEN GOLD LIBRARY SYSTEM**  
Schedule of Compensation, Reimbursements, Benefits, and Other Payments  
to Agency Head  
For the Year Ended September 30, 2018

Agency Head: James A Pelton, Chief Administrative Officer

Salary	<u>\$ 950</u>
Payroll Taxes	<u>\$ 73</u>
Reimbursements	<u>\$ -</u>



**Marsha O. Millican**  
A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Board of Directors  
Green Gold Library System  
Shreveport, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Green Gold Library System (the System) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the System's compliance with certain laws and regulations during the year ended September 30, 2018 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 \$30,000, or public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775. (The state procurement code); or R.S.38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

The System did not make expenditures in excess of \$30,000 for material and supplies or for public works exceeding \$154,450.

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 ethics law).

Management provided the required information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

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

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees' and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

#### Budgeting

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

Management provided a copy of the original budget and amended budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

I traced the adoption of the original budget to the minutes of a meeting held on July 14, 2017. I traced the adoption of the amended budget to the minutes of a meeting held on July 13, 2018.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues failed to meet budgeted amounts by less than 5%. Actual expenditures did not exceed budgeted amounts.

#### Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and;

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation;

Each of the six selected disbursements agree to the amount and the payee in the supporting documentation.

( b ) Report whether the six disbursements were coded to the correct fund and general ledger account.

The six selected disbursements were properly coded to the correct fund and general ledger account.

( c ) Report whether the six disbursements were approved in accordance with management's policies and procedures.

The Board of Directors approves the System's budget. The Chief Financial Officer approves cash disbursements in accordance with the budget.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law);and report whether there are any exceptions.

The System is only required to post a notice of each meeting and the accompanying agenda on the door of the building where the meeting is held. Management has informed me that these documents were properly posted.

Debt

- 11.. Obtain bank deposits for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If an such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions

I scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

I scanned the payroll disbursements and read the meeting minutes of the System's board of directors for the fiscal year. I found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The System's report was submitted on a timely basis.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S.39:72.1A; and that were subject to the public bid law (R.S.38:2211) while the agency was not in compliance with R.S.24:513(the audit law).

The System was in compliance with R.S. 24:513.

Prior Comments and Recommendations

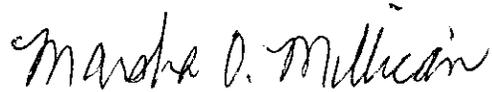
15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

My prior year report, dated February 27, 2018, did not include any suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established

by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the System's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the System's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for another purpose. Under Louisiana Revised Statute 24:524, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in black ink that reads "Marsha D. Mellican". The signature is written in a cursive style with a distinct loop at the end of the last name.

Certified Public Accountant  
March 20, 2019



We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1A.(2); and that were subject to the public bid law (R.S.38:221, et seq.) While the agency was not in compliance with R.S.24:513 (the audit law). Yes [X] No [ ]

We have complied with R.S. 24:513A.(3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer. Yes [X] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:28. Yes [X] 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 [X] 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 [X] No [ ]

**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments. Yes [X] No [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations. Yes [X] No [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations. Yes [X] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. Yes [X] No [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures. Yes [X] No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants 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. Yes [X] No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report. Yes [X] No [ ]

The previous responses have been made to the best of our belief and knowledge.

James R. Beltra Date 3/18/19