

RECEIVED
LEGISLATIVE AUDITOR
1999 DEC 30 AM 10:17

OFFICIAL
FILE COPY

DO NOT REMOVE

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA

Financial Statement
For the Year Ended June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 JAN 12 2000

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA

JUNE 30, 1999

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report -----	1
 GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - Fiduciary Fund Type - Agency Funds -----	2
Notes to Financial Statements -----	3-6
 SUPPLEMENTAL INFORMATION SCHEDULES	
Fiduciary Fund Type - Agency Funds-----	7
Combining Balance Sheet -----	8
Combining Schedule of Changes in Deposits Due Others -----	9
 COMPLIANCE REPORTING	
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> -----	10-11
Schedule of Findings and Questioned Costs -----	12
Summary Schedule of Prior Year Findings -----	13
 OTHER REQUIRED INFORMATION	
Management's Corrective Action Plan-----	14
Data Collection Form-----	15-16

LITTLE & BANKS LLC

CERTIFIED PUBLIC ACCOUNTANTS

2211 N. 7th, Suite 200 West Monroe, Louisiana 71291
Phone (318) 361-9600 Fax (318) 361-9620

Wm. TODD LITTLE, CPA
KERRY J. BANKS, CPA
CHARLES R. MARCHBANKS, JR., CPA

MAILING ADDRESS
P. O. BOX 1435
WEST MONROE, LA 71294-1435

INDEPENDENT AUDITORS' REPORT

Honorable Judge Jim Norris
City Court of West Monroe
West Monroe, Louisiana

We have audited the accompanying general purpose financial statements of the City Court of West Monroe, a component unit of the City of West Monroe, for the year ended June 30, 1999. These general purpose financial statements are the responsibility of the City of West Monroe's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City Court of West Monroe as of June 30, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 1999, on our consideration of the City Court of West Monroe's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the City Court of West Monroe. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole. The information on pages 14-16, which is of a nonaccounting nature, has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and we express no opinion on such information.



West Monroe, Louisiana
September 12, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA

FIDUCIARY FUND TYPE -- AGENCY FUNDS
COMBINED BALANCE SHEET
JUNE 30, 1999

ASSETS

Assets

Cash	\$ 228,804
<u>TOTAL ASSETS</u>	<u>\$ 228,804</u>

LIABILITIES

Liabilities

Payroll Withholdings Payable	\$ 69
Deposit Due Others	<u>228,735</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 228,804</u>

The accompanying notes are an integral part of this financial statement.

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

Note 1 – Summary of Significant Accounting Policies

As provided for by Chapter 7 of Title 13 of the Louisiana Revised Statutes, the City Court of West Monroe has jurisdiction in all civil matters in the City of West Monroe including all of Ward Five of Ouachita Parish. The criminal jurisdiction of the Court is limited to offences committed within the city limits of West Monroe which are not punishable by imprisonment at hard labor. The city judge and the city marshal are elected for six year terms.

Financial Reporting Entity

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

Government Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City of West Monroe for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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 city to impose its will on that organization and/or
 - B. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the city.
2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

Note 1 - Summary of Significant Accounting Policies (Continued)

Financial Reporting Entity

Because the city provides the Court's building, its furnishings, and pays its operating expenditures, the court was determined to be a component unit of the City of West Monroe, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the court and do not present information on the city, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund Accounting

The Court uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable, available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The Court's current operations require only the use of the fiduciary fund type - agency funds. Agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (*assets equal liabilities*) and do not involve measurement of results of operations.

Basis of Accounting

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increase (revenues and other financing sources) and decrease (expenditures and other financing uses) in net current assets.

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

Note 1 - Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, additions are recognized when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The court uses the following practices in recognizing and reporting additions and reductions:

1. Additions

Judge's costs, marshal's fees, marshal's mileage and other court costs are recorded in the year in which they are earned.

Proceeds from sales and seizures are recognized when costs related to a sale and seizure of property are incurred.

Substantially all other additions are recognized when received by the Court.

Based on the above criteria, judge's costs, marshal's fees, marshal's mileage, other court costs and proceeds from sales and seizures are treated as susceptible to accrual.

2. Reductions

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

Note 2 - Cash

Under state law, the Court may deposit funds within 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 Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1999, the Court has cash (book balances) totaling \$228,804.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at June 30, 1999, total \$242,474 and are fully secured by federal deposit insurance and/or the pledge of securities owned by the fiscal agent bank.

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

Note 3 - Year 2000 Issue

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Court's operations. The Court operates an electronic data processing system that handles certain functions specific to the Court's operations. Certain other operating functions are maintained by the electronic data processing system of the City of West Monroe. The Court and the City recognize the potential problems that the year 2000 may present and have been aggressively identifying, correcting and testing all computer hardware and software problem areas that are critical to the Court's operations. The City has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the Court's operations. Based on this inventory, the Court is in the remediation stage. Hardware and software purchased from outside vendors are believed to be year 2000 compliant for the financial reporting systems.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Court is or will be year 2000 ready, that the Court's remediation efforts will be successful in whole or in part, or that parties with whom the Court does business will be year 2000 ready.

SUPPLEMENTAL INFORMATION SCHEDULES

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA

FIDUCIARY FUND TYPE - AGENCY FUNDS

Civil Court Cost Fund

The Civil Court Cost Fund accounts for advance deposits on civil suits filed by litigants. The advances are refundable to the litigants after all court costs have been paid.

Judge's Accrued Civil Cost Fund

The Judge's Accrued Civil Cost Fund accounts for fees earned by the judge, which are transferred from the Civil Court Cost Fund and are used to pay a portion of the judge's salary and other costs of operating the Court.

Fines and Forfeitures Fund

The Fines and Forfeitures Fund accounts for the collection of bond forfeitures and the posting of cash bonds. Effective July 1, 1991, fines are remitted directly to the City of West Monroe and are accounted for by the city. Cash bonds are held until forfeited or refunded to the person posting the bond.

Marshal's Garnishment Fund

The Marshal's Garnishment Fund accounts for the collection of garnishments and the remittance of these funds to garnishment payees and to the city court and city marshal for costs incurred in collecting and distributing the funds.

Marshal's Sales and Seizures Fund

The Marshal's Sales and Seizures Fund accounts for the collection of proceeds from the sale and seizure of property and the remittance of these funds to creditors, to the marshal for costs incurred, and to others for costs incurred in the sale and seizure of property.

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA
FIDUCIARY FUND TYPE -- AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1998

	<u>Civil</u>	<u>Judge's</u>	<u>Cash</u>	<u>Marshal's</u>	<u>Marshal's</u>	<u>Total</u>
	<u>Court</u>	<u>Accrued</u>	<u>Bonds</u>	<u>Garnishment</u>	<u>Sales and</u>	<u>(Memorandum</u>
	<u>Cost</u>	<u>Civil Cost</u>	<u>and</u>	<u>Fund</u>	<u>Seizures</u>	<u>Only)</u>
	<u>Fund</u>	<u>Fund</u>	<u>Forfeitures</u>	<u>Fund</u>	<u>Fund</u>	<u>Only)</u>
<u>Assets</u>						
Cash	\$ 145,554	\$ 72,846	\$ 9,903	\$ 61	\$ 440	\$ 228,804
<u>Total Assets</u>	<u>\$ 145,554</u>	<u>\$ 72,846</u>	<u>\$ 9,903</u>	<u>\$ 61</u>	<u>\$ 440</u>	<u>\$ 228,804</u>
 <u>Liabilities</u>						
Payroll Withholdings Payable	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ 69
Deposit Due Others	145,554	72,777	9,903	61	440	228,735
<u>Total Liabilities</u>	<u>\$ 145,554</u>	<u>\$ 72,846</u>	<u>\$ 9,903</u>	<u>\$ 61</u>	<u>\$ 440</u>	<u>\$ 228,804</u>

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA
FIDUCIARY FUND TYPE -- AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS
FOR THE YEAR ENDED JUNE 30, 1999

	<u>Civil Court Cost Fund</u>	<u>Judge's Accrued Civil Cost Fund</u>	<u>Cash Bonds and Forfeitures</u>	<u>Marshal's Garnishments Fund</u>	<u>Marshal's Sales and Seizures Fund</u>	<u>Total (Memorandum Only)</u>
<u>Deposits Due Others at June 30, 1998</u>	\$ 132,657	\$ 63,819	\$ 11,353	\$ -	\$ 458	\$ 208,287
<u>Additions:</u>						
Bonds Posted	-	-	24,100	-	-	24,100
Deposits-Suits and Succession	140,702	-	-	-	-	140,702
Garnishments	-	-	-	202,895	-	202,895
Interest Earnings	710	1,616	-	160	-	2,486
Sales and Seizures	-	-	-	-	19,717	19,717
Transfers from Civil Court Cost Fund	-	53,165	-	-	-	53,165
Other Additions	-	-	-	-	-	-
<u>Total Additions</u>	<u>141,412</u>	<u>54,781</u>	<u>24,100</u>	<u>203,055</u>	<u>19,717</u>	<u>443,065</u>
<u>Total</u>	<u>274,069</u>	<u>118,600</u>	<u>35,453</u>	<u>203,055</u>	<u>20,175</u>	<u>651,352</u>
<u>Reductions:</u>						
Advertising	-	-	-	-	703	703
Appraisers	-	-	-	-	295	295
Bonds Reclaimed	-	-	17,318	-	-	17,318
Garnishment Payees	-	-	-	182,634	-	182,634
Judge's Cost	53,165	-	-	-	-	53,165
Judge's Salary	-	26,835	-	-	-	26,835
Judge's Retirement	-	3,335	-	-	-	3,335
Judge's Supplemental Compensation Fund	16,288	-	-	-	-	16,288
Marshal's Fee	16,195	-	-	13,017	4,575	33,787
Marshal's Mileage	4,514	-	-	-	-	4,514
Salaries - Part Time Employees	-	591	-	-	-	591
Payroll Taxes	-	19	-	-	-	19
Other Court Costs	14,328	-	-	1,099	4,008	19,435
Other Reductions	-	2,220	-	99	667	2,986
Payments to Creditors	-	-	-	-	9,487	9,487
Settlements to Litigants	24,025	-	-	6,145	-	30,170
Transfers to City of West Monroe	-	-	8,232	-	-	8,232
Travel	-	12,823	-	-	-	12,823
<u>Total Reductions</u>	<u>128,515</u>	<u>45,823</u>	<u>25,550</u>	<u>202,994</u>	<u>19,735</u>	<u>422,617</u>
<u>DEPOSITS DUE OTHERS AT JUNE 30, 1999</u>	<u>\$ 145,554</u>	<u>\$ 72,777</u>	<u>\$ 9,903</u>	<u>\$ 61</u>	<u>\$ 440</u>	<u>\$ 228,735</u>

COMPLIANCE REPORTING

LITTLE & BANKS LLC

CERTIFIED PUBLIC ACCOUNTANTS

2211 N. 7th, Suite 200 West Monroe, Louisiana 71291
Phone (318) 361-9600 Fax (318) 361-9620

Wm. TODD LITTLE, CPA
KERRY J. BANKS, CPA
CHARLES R. MARCHBANKS, JR., CPA

MAILING ADDRESS
P. O. BOX 1435
WEST MONROE, LA 71294-1435

Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Honorable Judge Jim Norris
City Court of West Monroe
West Monroe, Louisiana

We have audited the general purpose financial statements of the City Court of West Monroe (the Court), a component unit of the City of West Monroe, as of and for the year ended June 30, 1999, and have issued our report thereon dated September 12, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City Court of West Monroe's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

Honorable Judge Jim Norris
City Court of West Monroe
Page Two

This report is intended solely for the information and use of the City Court of West Monroe and its designated representatives and is not intended to be and should not be used by anyone other than these specified parties.

Little + Banks, L.L.C.

West Monroe, Louisiana
September 12, 1999

CITY COURT OF WEST MONROE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1999

We have audited the financial statements of the City Court of West Monroe as of and for the year ended June 30, 1999, and have issued our report thereon dated September 12, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 1999, resulted in an unqualified opinion.

Section 1 - Summary of Auditor's Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ yes X no Reportable Conditions ___ yes X no

Compliance

Compliance Material to Financial Statements ___ yes X no

B. Federal Awards - N/A

The City Court of West Monroe did not receive any Federal Awards nor did it expend any funds under a Federal Awards Program.

C. Identification of Major Programs: N/A

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs - N/A

The City Court of West Monroe did not receive any Federal Awards nor did it expend any funds under a Federal Awards Program. Thus, this section is not applicable.

CITY COURT OF WEST MONROE

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

Section 1 - Internal Control and Compliance Material to the Financial Statements

No prior year findings were reported.

Section II - Internal Control and Compliance Material to Federal Awards

The City Court of West Monroe did not receive any Federal Awards during the year ended June 30, 1998. Thus, this section is not applicable for this entity.

Section III - Management Letter

No management letter was issued.

OTHER REQUIRED INFORMATION

**CITY COURT OF WEST MONROE
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 1999**

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

Findings: There are no reportable conditions or findings for the year ended June 30, 1999.

Corrective Action: N/A

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS.

Findings: The City Court of West Monroe did not receive any Federal Awards for the year ended June 30, 1999.

Corrective Action: N/A

SECTION III MANAGEMENT LETTER.

Findings: No management letter was issued.

Corrective Action: N/A

DATA COLLECTION FORM

FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form. Date Submitted <u>09/12/99</u>	RETURN to: Legislative Auditor Attn: Engagement Processing Post Office Box 94397 Baton Rouge, Louisiana 70804-9397
---	---

1. Fiscal Year Ending Date For This Submission: <u>06/30/99</u>	2. Type of Report: <input type="checkbox"/> Single Audit <input checked="" type="checkbox"/> GAO Audit Standards Audit <input type="checkbox"/> Compilation <input type="checkbox"/> Compilation/Attestation <input type="checkbox"/> Program Audit <input type="checkbox"/> Other
3. Audit Period Covered <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Biennial <input type="checkbox"/> Other to	

4. AUDITEE INFORMATION		5. AUDITOR INFORMATION	
Auditee Name City Court of West Monroe	Firm Name Little & Banks, LLC		
Street Address (Number and Street) 2303 N. 7th Street	b. Street Address (Number and Street) 2211 N. 7th St., Suite 200		
Mailing Address (PO No.)	Mailing Address (PO No.) P. O. Box 1435		
City State Zip West Monroe LA 71291	City State Zip West Monroe LA 71294-1435		
Auditee Contact Name Title Charlene Crocker, Chief Deputy Clerk	c. Auditor Contact Name Title Charles Marchbanks, Jr. Audit Manager		
Telephone Fax 318/396-2767 318/396-0793 Email (Optional)	Telephone Fax 318/361-9600 318/361-9620 Email (Optional)		

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form.

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements. Not Applicable
 Unqualified Opinion Qualified Opinion Adverse Opinion Disclaimer of Opinion

b. Is a 'going concern' explanatory paragraph included in the audit report? Yes No

c. Do any of the funds have deficit fund balances? Yes No

d. Is there a related party footnote? Yes No

7. INTERNAL CONTROL
Do the comments on internal control include: material weaknesses reportable conditions not applicable

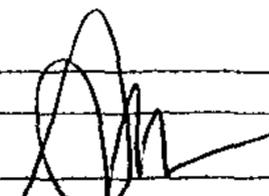
8. COMPLIANCE
Do the comments on compliance include: illegal acts fraud/criminal acts not applicable

9. MANAGEMENT LETTER (Finding Caption and No.)
N/A Resolved Yes No No Longer Applicable
 Resolved Yes No No Longer Applicable
 Resolved Yes No No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)
N/A \$ Resolved Yes No No Longer Applicable
 \$ Resolved Yes No No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? Yes No
Do any findings address violation of bond indenture covenants? Yes No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)
N/A Resolved Yes No No Longer Applicable
 Resolved Yes No No Longer Applicable

AUDITEE SIGNATURE		Date <u>9-12-99</u>
FOR USE BY LEGISLATIVE AUDITOR		
Agency No. _____	Proj. No. _____	Firm No. _____

FOR USE BY LEGISLATIVE AUDITOR

Date Report Received: _____ Date Processed: _____

Legislative Audit Advisory Council:	Are there unresolved findings listed below?	Yes or No
District Attorney:	Are there findings of criminal acts?	Yes or No
Board of Ethics:	Are there findings of ethics, nepotism, or related parties?	Yes or No
State Bond Commission (SBC):	Are there any findings relating to violations of bond indentures?	Yes or No
	Does the report express going-concern reservations?	Yes or No
	Does the entity have a deficit greater than 5% of revenue? If so, identify the page(s) No(s) _____	Yes or No
High Profile:	Are there any significant findings?	Yes or No

Report: Approved for Release _____ Date: _____ Rank A B C D

(A=No Comments; B=Management Letter Comments Only; C=Control/Compliance Report(s) Comments; D=Criminal/Fraud Acts)
 Note: For grading purposes, schedules of immaterial findings are treated as a management letter

REPORT DISTRIBUTION

File Room (Original Unbound Copy)	①	State of State (State CAFR Entities)	See Below
Attorney General	①	Investigative Group (Criminal Acts)	1
Clerk of Court	①	Board of Ethics	1
Kenner Office	1	Actuarial Section (State/Statewide Retirement Systems)	1
Shreveport Office	1	Engagement Manager (SBC's Copy)	1
District Attorney	1	Quality Assurance	1
Legislative Auditor (High Profile)	1	_____ Parish Government	1
Assistant Legislative Auditor (High Profile)	1	City/Village/Town of _____	1
Other (High Profile)	1	Other: _____	1
Press Bureau Chiefs (High Profile)	8	Other: _____	1
Press	②		
Archives	①	Distribution Approval (Initials) _____	
Legislative Audit Advisory Council	1	Copies Needed: _____ Copies TBM _____	