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OKLAHOMA CITY GENERAL
OPTIONAL FORM NO.
5000 FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and to other appropriate public officials. The report is available for public inspection at the State Storage Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 7-28-04

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JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1904

Patrol

Backlog, CPA

1904

John Hester, CPA

1904

Geoffrey L. Obit, CPA

1904

Joe L. Landon, Jr., CPA

1904

COMPILATION REPORT

Opelousas City Marshal
 Opelousas, Louisiana

We have compiled the accompanying general purpose financial statements of the Opelousas City Marshal, as of and for the year ended December 31, 2003, 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 presentation in the form of financial statements information that is the representation of management of the Opelousas City Marshal. We 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.

In accordance with the Louisiana Governmental Audit Code and the provisions of state law, we have issued a report, dated April 28, 2004, on the results of our agreed-upon procedures.

John S. Dowling & Company

Opelousas, Louisiana
 May 12, 2004

**OPPELOUSAS CITY PARISHAL
CORPORATION, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1961**

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP GENERAL FUND	TOTAL	
			1961	1960
ASSETS				
Cash	\$22,478		\$22,478	\$28,824
Certificates of deposit	88,322		88,322	88,849
Receivables	8,794		8,794	24,126
Fixed assets		\$18,678	18,678	22,982
Total assets	\$119,594	18,678	138,272	184,781
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$1,544		\$1,544	\$615
Payroll taxes payable	4,882		4,882	2,822
Total liabilities	6,426	—	6,426	3,437
FUND EQUITY				
Investment in general fixed assets		\$18,678	\$18,678	22,987
Fund balance - unreserved	\$113,168		113,168	157,624
Total fund equity	\$113,168	18,678	131,846	180,611
Total liabilities and fund equity	\$119,594	18,678	138,272	184,758

See accompanying notes and accountant's report.

OPELOUSAS CITY PARISHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	Memorandum Only 2021
REVENUES		
Fines and forfeitures		
Fines	6001,616	6108,735
Bond forfeitures	1,888	1,643
Subpoenas	8,768	18,088
Bonds collected	6,017	5,899
Civil Fees	179	
Restitution	293	
Intergovernmental		
Salary reimbursements	26,818	27,013
Juvenile and citation mileage	258	188
Helping Hands Grant	14,862	
Police Jury	1,808	
City of Opelousas	4,212	
Interest income	1,643	1,143
Other		
Miscellaneous	71	1,884
Total revenues	182,862	188,831
EXPENDITURES		
Current operating		
Salaries	182,804	186,803
Payroll taxes	8,944	6,558
Repairs and maintenance	5,190	4,711
Gasoline		1,824
Insurance	27,786	18,111
Office supplies	4,801	1,703
Advertising	498	505
Recording and filing fees	340	145
Uniforms	3,307	6,884
Fees and conventions	888	
Bank charges	8	104
Books	100	111
Equipment maintenance	3,463	2,894
Police supplies	1,868	1,248
Legal fees	1,880	39
Accounting	1,814	1,826
Travel and meetings	486	814
Automobile lease	4,431	
Computer costs	482	
Basis training	880	
Telephones	6,447	2,794
Miscellaneous	882	349
Capital outlay	18,128	2,178
Total expenditures	182,128	181,838
EXCESS OF REVENUES OVER UNDER EXPENDITURES	118,126	1,000
OTHER FINANCIAL SOURCES		
Sale of autos	1,450	1,450
Total other financial sources	1,450	1,450

Continued on next page.

See accompanying notes and accountant's report.

OKLAHOMA CITY GENERAL
GOVERNMENT ACCOUNTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
AND NONFINANCIAL FUND ASSETS - GENERAL FUND - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1967

	1967	(Enclosure 201) <u>1968</u>
EXCESS OF REVENUES AND OTHER FINANCING		
SOURCES OVER FUNDS REAPPORTISED	\$125,124	\$13,019
FUND BALANCE, beginning of year	<u>117,024</u>	<u>104,015</u>
FUND BALANCE, end of year	<u><u>242,148</u></u>	<u><u>217,034</u></u>

See accompanying notes and accountant's report.

OPPELOUSA CITY PROGRAM
OPPELOUSA POLICE
STATEMENT OF REVENUES, EXPENDITURES AND FINANCING
IN FUND BALANCE - BUDGET (2004 BARRI) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Fines and forfeitures			
Fines	\$100,000	\$98,020	\$1,980
Bond forfeitures	2,000	1,800	200
Subpoenas	0,000	0,700	(700)
Bonds collected	0,000	0,000	0
Civil fees	300	270	30
Restitution	300	201	99
Intergovernmental			
Salary reimbursements	12,000	26,000	4,000
Juvenile and citation mileage	100	100	0
Helping Hands Grant	17,000	16,881	119
Police Jury	2,000	2,000	0
City of Opelousas	4,000	4,001	1
Interest income	1,000	1,400	400
Other			
Miscellaneous	0	77	(77)
Total revenues	<u>121,300</u>	<u>168,480</u>	<u>6,580</u>
EXPENDITURES			
Current operating			
Salaries	100,000	100,000	0
Payroll taxes	7,000	6,000	1,000
Auto gasoline, repairs and maintenance	0,000	0,100	400
Insurance	20,000	27,700	700
Office supplies	0,000	4,001	10,000
Advertising	0	0	0
Recording and filing fees		0	0
Uniforms	0,200	2,200	170
Dues and conventions	0	0	0
Bank charges		0	0
Meals	0	0	0
Equipment maintenance	0,200	0,000	0
Police supplies	0,000	0,000	0
Legal fees	0,000	0,000	0
Accounting	0,000	0,000	0
Computer costs	0	0	0
Automobile lease	0,000	0,000	0
Basic training		0	0
Travel and meetings	0	0	0
Telephone	0,000	0,000	0
Miscellaneous	0,000	0,000	0
Capital outlay	<u>0,000</u>	<u>0,000</u>	<u>0</u>
Total expenditures	<u>127,200</u>	<u>137,000</u>	<u>(9,000)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	<u>121,300</u>	<u>128,780</u>	<u>6,570</u>
OTHER FINANCING SOURCES			
Sale of assets	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES			
	<u>121,300</u>	<u>128,780</u>	<u>6,570</u>
FUND BALANCE - beginning of year			
		<u>122,210</u>	
FUND BALANCE - end of year			
		<u>128,780</u>	

See accompanying notes and accountant's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1988

NOTE (a) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. The Reporting Entity

As the governing authority for the City of Opelousas, for reporting purposes, the City of Opelousas, Louisiana, is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature or 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 primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GAOB 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 primary government 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 primary government.
- 2. Organizations for which the primary government does not appoint a voting majority but are financially dependent on the primary government.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the Opelousas City Marshal is a primary government due to the following:

- 1. The Marshal is an independently started official.
- 2. The Marshal is financially independent of the City of Opelousas.
- 3. The Marshal's office is legally separate from the City of Opelousas.

The accompanying general purpose financial statements present information only on the funds maintained by the city marshal and do not present information on the City of Opelousas, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

OPALOOSA CITY GENERAL
ACCOUNTING POLICIES
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

B. Basis of Accounting

The accompanying general purpose financial statements of the Opaloosa City Marshal 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 standards-setting body for establishing governmental accounting and financial reporting principles.

C. Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following fund types and account groups are used by the City Marshal:

General Fund. The general fund is used to account for resources traditionally associated with government which are not required legally to be accounted for in another fund.

General Fixed Assets Account Group. This account group is established to account for all fixed assets of the City Marshal.

D. Basis of Accounting

The accounting and 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 of these funds present increases and decreases in net current assets.

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 governmental fund is maintained on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are used in recording revenues and expenditures:

Revenues

Fines and reimbursements are recorded when they become susceptible to accrual. Miscellaneous revenues are recorded when received.

**SPRINGFIELD CITY MARSHAL
SPRINGFIELD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003**

NOTE (4) - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Expenditures

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

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of expiration.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year and unless significant.

The City Marshal does not employ the accrual-basis system of accounting.

E. Fixed Assets

Fixed assets used in governmental fund type operations that have an estimated useful life greater than one year (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. These assets are maintained on the basis of original cost and no depreciation is computed or recorded thereon. The Marshal does not have public domain or infrastructure assets. The City Marshal does not capitalize interest costs incurred on fixed assets.

The account group is not a "fund." It is concerned only with the measurement of financial position, not with the measurement of results of operations.

F. Budget

The City Marshal adopts a budget at the beginning of each year on a basis consistent with generally accepted accounting principles (GAAP). If necessary, the budget is amended.

G. Investments and Cash

Louisiana Statutes authorize the City Marshal to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

H. Annual Sick Leave

All annual leave accumulated in 2003 was converted to sick leave on December 31, 2003. Sick leave is paid upon retirement or death, up to a maximum of 160 hours at a rate computed by taking the current monthly salary provided by the Springfield City Marshal, and dividing that amount by 160 hours. Accrued compensated absences are not material at December 31, 2003 and thus are not recorded in these financial statements.

OPLOUSAS CITY MARSHAL
OPERATIONS, MAINTENANCE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

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

2. Accounts Receivable

The accounts receivable account represents fines receivable, salary reimbursement, citation mileage, juvenile mileage, and subpoenas.

The fines receivable amount represents fines collected by the Opelousas City Court for the prior year but not remitted to the City Marshal until the current year.

The salary reimbursement receivable represents the amount the City Marshal is reimbursed each month for salaries. The reimbursement is usually received during the month the expense is incurred.

The citation mileage and juvenile mileage receivables are reimbursements by the Opelousas City Court for costs incurred by the City Marshal's employees. Each month a mileage recap is sent to Opelousas City Court for the reimbursement which is made in the following month.

The subpoenas receivable represents the amount collected by the Opelousas City Court for the prior year but not remitted to the City Marshal until the current year.

The restitution receivable represents reimbursements by an individual for costs incurred by the City Marshal's office for transfer of a suspect.

The bond forfeitures receivable represents amounts collected by the Opelousas City Court, mainly from bonding agencies, when defendants fail to appear in court.

3. Total Columns on Combined Statements

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

NOTE (B) - CASH AND CERTIFICATES OF DEPOSIT

Cash consists of 2 demand deposit accounts. At year-end, the carrying amount of the City Marshal's cash accounts was \$13,478. The bank balance of cash was \$18,884. The cash was covered by federal depository insurance.

The carrying amount and the bank balance of certificates of deposit at year-end was \$48,312. The bank balance was covered by federal depository insurance.

NOTE (C) - ACCOUNTS RECEIVABLE

Receivables at December 31, 2003 consist of the following:

Fines	\$8,814
Subpoenas	258
Juvenile mileage	_____
Total	<u>\$9,072</u>

OPLEUCHAS CITY MARSHAL
CONCESSION, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1951

NOTE (4) - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance 12/31/50	Additions	Retirements	Balance 12/31/51
Automobiles	\$27,818	\$18,280	\$8,880	\$38,190
Equipment	28,281	781	84	28,828
Totals	<u>56,099</u>	<u>19,061</u>	<u>8,964</u>	<u>66,196</u>

The land and building in which the Opelousas City Marshal operates, are provided by and currently owned by the City of Opelousas, Louisiana.

NOTE (5) - LEASE COMMITMENTS

The Opelousas City Marshal entered into an operating lease for a 1948 Buick tonnage during the current year. The lease is for a term of 36 months with monthly payments of \$48.77. The lease has a purchase option available for \$11,898 at the end of the term. The future minimum rental payments are as follows:

2054	\$8,828
2055	<u>8,828</u>
Total	<u>\$17,656</u>

Rental expenditures incurred for the year 1951 were \$8,431.

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 Lisa T. Marshall, CPA



JOHN S. BOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

JOHN S. BOWLING, CPA
 1904-1904

Richard
 Harold Dugas, CPA
 1904
 JOHN MARSHY, ESQ., CPA
 1904
 Dwight Latham, CPA
 1904
 Benjamin J. DPA
 1904

**INDEPENDENT ACCOUNTANT'S REPORT
 ON APPLICABLE AGREED-UPON PROCEDURES**

Opelousas City Marshal
 Opelousas, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Opelousas City Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating Management's assertions about the Opelousas City Marshal's compliance with certain laws and regulations during the year ended December 31, 2000 included in the accompanying Louisiana Anticorruption Memorandum. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LA&RS 36:2201-2251 (the public bid law).

NO expenditures were made during the year for materials and supplies exceeding \$15,000 or for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

1. Obtain from management a list of the immediate family members of each board member as defined by LA&RS 42:1181-1184 (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.

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

Management provided us with the required list.

1. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) 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 (1) appeared on the list provided by management in agreed-upon procedure (2).

Opelousas City Marshal
Page 2

Examination

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

Management provided us with a copy of the 2001 budget. There was an amendment to the budget during the year.

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

The Opelousas City Marshal is an independently elected city official and thus does not have weekly meetings or minutes. Amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the budget to actual revenues and expenditures. Actual revenues did not fail to meet the budgeted revenues by 5% or more and actual expenditures did not exceed budgeted amounts by 5% or more.

Examination and Assertion

8. Randomly select 4 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the 4 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 4 selected disbursements indicated approval from the independently elected official.

Conclusion

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

The Opelousas City Marshal is an independently elected official and does not have weekly meetings.

Other

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

Opaloussas City Marshal
Page 3

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

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.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Opaloussas City Marshal's prior year financial statements were compiled and did not include any comments.

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

This report is intended solely for the use of management of the Opaloussas City Marshal 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 24:501, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling + Company

Opaloussas, Louisiana
May 10, 1955

CHICAGO CITY MANUAL
OFFICIAL LISTING
SCHEDULE OF FISCAL YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2011

SECTION I - COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

(Date Transmitted)

John S. Dauling & Co
CPAs 70521-8549
Opalville, LA (Auditors)

In connection with your completion 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 32:1101-1104.

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, 1988, under circumstances that would constitute a violation of LSA-RS 32:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1391-14) or the budget requirements of LSA-RS 30:34.

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, 30:463, and/or 38:32, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:812.
 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 23 of the 1974 Louisiana Constitution, and LSA-RS 38:1470.68-1470.69.

Yes No

Advances and Benefits

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 (including 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
	President	Date
	12-23-03	12-23-03

Note: If the engagement is for a routine compilation/audit that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.