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CITY COURT OF  
LEESVILLE, LOUISIANA  
ANNUAL FINANCIAL REPORT  
As of and for the Year  
Ended June 30, 2004

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 1-26-05

CITY COURT OF LEESVILLE, LOUISIANA  
GENERAL-PURPOSE FINANCIAL STATEMENTS

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**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

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W. Micheal Elliott, CPA

The Honorable Elvin Fontenot, City Judge  
City Court of Leesville, Louisiana:

I have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the City Court of Leesville as of and for the year Ended June 30, 2004, and the accompanying supplementary information, as listed in the table of contents, which is presented for supplementary analysis purposes, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

*Elliott & Assoc. "APAC"*  
Leesville, Louisiana  
December 30, 2004

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of Leesville, Louisiana  
Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 2004

	Governmental Fund Type	Fiduciary Fund Type (Note 8)	Account Group		Total (Memorandum only)
	General Fund	Agency Fund	General Fixed Assets	General Long Term Debt	
<b>ASSETS</b>					
Cash and cash equivalents (Note 3)	\$8,360	\$8,569	\$ —	\$ —	\$16,929
Due from other fund	—	—	—	—	—
Due from other governments	—	—	—	—	—
Prepaid expenses	—	—	—	—	—
Fixed assets (Note 5)	—	—	109,097	—	109,097
Amount to be provided for retirement of long-term debt (Note 7)	—	—	—	—	0
<b>Total Assets</b>	<b><u>\$8,360</u></b>	<b><u>\$8,569</u></b>	<b><u>\$109,097</u></b>	<b><u>\$0</u></b>	<b><u>\$126,026</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$1,121	\$ —	\$ —	\$ —	\$1,121
Due to other funds	—	—	—	—	—
Due to other governments (Note 4)	—	8,219	—	—	8,219
Bonds posted/advanced costs	—	350	—	—	350
Payroll taxes payable	4,339	—	—	—	4,339
Capital lease payable (Note 7)	—	—	—	—	—
<b>Total Liabilities</b>	<b><u>5,460</u></b>	<b><u>8,569</u></b>	<b><u>—</u></b>	<b><u>—</u></b>	<b><u>14,029</u></b>
<b>Fund Equity</b>					
Investment in general fixed assets	—	—	109,097	—	109,097
Fund balance (deficit)					
Unreserved-undesignated	2,900	—	—	—	2,900
<b>Total fund equity</b>	<b><u>2,900</u></b>	<b><u>—</u></b>	<b><u>109,097</u></b>	<b><u>—</u></b>	<b><u>111,997</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$8,360</u></b>	<b><u>\$8,569</u></b>	<b><u>\$109,097</u></b>	<b><u>\$0</u></b>	<b><u>\$126,026</u></b>

See accompanying notes and accountant's report..

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
General Fund  
For the Year Ended June 30, 2004

Revenues	
Court cost from Traffic Fund	\$62,417
Intergovernmental	47,493
Other	
Interest	—
Miscellaneous	<u>1,040</u>
Total Revenues	<u>110,950</u>
Expenditures	
Current:	
General Government:	
Salaries and related benefits	66,398
Retirement (Note 6)	4,396
Telephone	3,916
Office expense	8,563
Printing and copy services	9,619
Dues and subscriptions	1,075
Accounting	3,000
Miscellaneous	5,780
Capital outlay	<u>9,603</u>
Total expenditures	<u>112,350</u>
Excess of revenues over expenditures	(1,400)
Fund balance, beginning of year	<u>4,300</u>
Fund balance, end of year	<u>\$2,900</u>

See accompanying notes and accountant's report.

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
General Fund Type  
For the Year Ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<u>REVENUES</u>			
Intergovernmental	\$62,000	\$62,417	\$ 417
Public support	49,000	47,493	(1,507)
Interest income	—	—	—
Miscellaneous	<u>1,000</u>	<u>1,040</u>	<u>40</u>
Total Revenues	<u>\$112,000</u>	<u>\$110,950</u>	<u>\$(1,050)</u>
<u>EXPENDITURES</u>			
Current:			
General Government:			
Salaries and related benefits	\$ 65,000	\$66,398	\$(1,398)
Retirement (Note 6)	4,300	4,396	(96)
Telephone	4,000	3,916	84
Office expenses	8,500	8,563	(63)
Printing and copy services	10,000	9,619	381
Dues and subscriptions	1,100	1,075	25
Accounting	3,000	3,000	—
Miscellaneous	6,000	5,780	220
Capital outlay	<u>10,000</u>	<u>9,603</u>	<u>397</u>
Total expenditures	<u>\$ 111,900</u>	<u>\$112,350</u>	<u>\$ (450)</u>
Excess of revenues over (under) expenditures	\$ 100	\$ (1,400)	\$(1,500)
<u>FUND BALANCES</u>			
Beginning of year	<u>4,300</u>	<u>4,300</u>	<u>—</u>
End of year	<u>\$ 4,400</u>	<u>\$2,900</u>	<u>\$ (1,500)</u>

See accompanying notes and accountant's report.

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
Notes to the Financial Statements  
June 30, 2004

Note - 1 Summary of Significant Accounting Policies

The City Court of Leesville, Louisiana was established by Louisiana Revised Statute 13:2485. Its territorial jurisdiction extends throughout Ward 1 of Vernon Parish in which the City of Leesville is located. The Court is composed of a city judge (elected), a city marshal (elected) and a city clerk (appointed by the city judge.) Court cost is assessed by the city judge in all criminal matters including traffic violations. These costs are utilized in operation of the court. Costs are deposited into separated special accounts for the city marshal and the city judge.

The accompanying financial statements of the City Judge of the City Court of Leesville, Louisiana (Judge's Office) 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.

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

**A. Financial Reporting Entity**

For financial reporting purposes, the Judge's Office is a component unit of the City of Leesville, Louisiana (the City). The accompanying financial statements present information only on the funds and account groups maintained by the Judge's Office and do not present information on the City and the governmental services provided by it.

**B. Fund Accounting**

The Judge's Office uses fund and account groups to report on its 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. In this financial statement, funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The fund classifications and a description of each existing fund type follows:

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
Notes to the Financial Statements  
June 30, 2004

Note 1 - Summary of Significant Accounting Policies , Continued

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The general fund is the only governmental fund necessary for the Judge's Office.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The fiduciary funds used in the Judge's Office consist of two agency funds: Traffic Fund and Civil Fund.

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 expandable available financial resources. An account group is concerned only with the measurement of financial position and is not involved with measurement of results of operations. The only account groups presently used by the Judge's office are for general fixed assets and general long term debt.

**C. Basis of Accounting**

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Penalties, fines and bonds, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenue and interest income are accrued when their receipt occurs soon after the end of the accounting period so as to be both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

**D. Budgets**

An annual budget is adopted by the Court and revised as necessary toward the end of the fiscal year. There were no revisions for the current fiscal year. The budget is available to the public for open inspection at all times.



CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
Notes to the Financial Statements  
June 30, 2004

Note 1 - Summary of Significant Accounting Policies, Continued

**E. Due To/From Other Funds**

Amounts in each fund listed as due to/from are offset by corresponding entries in another fund. Funds shown as such are considered available for expenditure unless specifically restricted within the statements.

**F. Fixed Assets and Long-Term Liabilities**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account group, and they are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets. Fixed assets are recorded at historical costs except for those assets acquired before July, 1976 which are recorded at an estimated cost \$3,278.

**G. Compensated Absences**

An employee may earn from 5 to 30 days vacation and 10 days sick leave per year depending on length of service. All vacation and sick leave accrues on January 1 of each year. The Judge's Office liability for accumulated unpaid vacation and sick leave, was \$0 at June 30, 2004.

**H. Cash Equivalents**

Cash equivalents include amounts in bank time deposits (money market account).

**I. Cost**

Advance cost represents money received in connection with civil suits. The plaintiff of each is required to make an advance payment to this account to cover the cost incurred by the court in processing the suit. These cash advances remain in this account until they are earned by the court, at which time they are disbursed to the proper entities, or until the case has been dismissed and the remaining amount is refunded.

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
Notes to the Financial Statements  
June 30, 2004

Note 1 - Summary of Significant Accounting Policies , Continued

**J. Total Column on Combined Balance Sheet- All Fund Types and Account Groups**

The total column on the combined balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - Court Operation

All fines collected by the Court are required to be remitted to the City of Leesville, when prosecution is on behalf of the City; to the Town of New Llano when prosecution is on behalf of the Town of New Llano; and to the Vernon Parish Police Jury when the prosecution is on behalf of the state or parish.

Court costs are assessed by the City Judge in both criminal and civil cases under the authority of Louisiana Revised Statute 13:2485. Costs collected in criminal cases (including traffic violations) are used to pay the operational expenses of the court including salaries of the Clerk and other office personnel. The Judge receives no fees in criminal matters, including peace bonds. Court costs collected in civil cases are paid to the City Judge.

Each traffic violation is also assessed additional costs as provided by various statutes for the operation of the City Marshal's Office, the Indigent Defender Fund, the area crime lab and the Louisiana Commission of Law Enforcement. These costs are deposited in the Traffic Fund and remitted directly to the agencies involved. In all other criminal cases, costs are collected by the City Marshal and a portion is remitted to the Judge's Office General Fund.

Supplemental salary payments are paid directly to the City Judge and the City Court Clerk by the City of Leesville and the Police Jury of Vernon Parish. The City Court is provided office space by the City of Leesville without charge.

CITY JUDGE  
 CITY COURT OF LEESVILLE, LOUISIANA  
 A Component Unit of the City of Leesville, Louisiana  
 Notes to the Financial Statements  
 June 30, 2004

Note 3 - Cash and Cash Equivalents

Under state law, the Judge's Office 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 Judge's Office may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2004, the Judge's Office had cash and cash equivalents (investments with a maturity date of 90 days or less) totaling \$16,929 as follows:

Demand and time deposits	<u>\$16,929</u>
--------------------------	-----------------

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge or securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. The securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank. Cash and cash equivalents (bank balances) at June 30, 2004, are secured as follows:

Bank balances	<u>\$37,066</u>
Federal deposit insurance	<u>\$37,066</u>

Note 4 - Intergovernmental Receivables, Payables

<u>Payable Fund</u>	<u>Governmental Entity</u>	<u>Amount</u>
Fiduciary Traffic Fund	Other governments	<u>\$ 8,219</u>

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
June 30, 2004

Note 5 - General Fixed Assets

A summary of general fixed assets at June 30, 2004 is shown below:

Courtroom and furnishings	\$ 8,418
Office equipment	<u>100,679</u>
Total	<u>\$109,097</u>

Note 6 - Pension Plans

The Judge's Office contributes to the Louisiana State Employees Retirement System (the system), a cost sharing multiple-employer, public retirement system (PERS), controlled and administered by a separate board of trustees. All state employees except certain classes excluded by statute become members of the system as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they are eligible for membership. Elected officials and officials appointed by the governor may, at their option, become members of the system.

The system also provides retirement, death and disability benefits to plan members and beneficiaries. Benefits are established by state statute. The Louisiana State Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Louisiana State Employees Retirement System, P.O. Box 44213, Baton Rouge, LA 70804-4213 or by calling (800) 256-3000.

Covered employees are required by state statute to contribute 11.5 percent of their salary to the plan. The Judge's Office is required by the same statute to contribute 11.9 percent. The only covered employee for 2004 was the Judge. Payments were based on fees paid to the Judge from the Civil Fund. The Judge's Office's contributions to the system for the year Ended June 30, 2004 were \$4,396 equal to the required contributions for the year.

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
June 30, 2004

Note 7 - Changes in Long-Term Debt

There was no Long-Term Debt for the year Ended June 30, 2004.

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
Notes to the Financial Statements  
June 30, 2004

Note 8 - Changes in Agency Fund Assets and Liabilities

	<u>Balance</u> <u>July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2004</u>
TRAFFIC FUND				
Assets				
Cash	\$ 8,754	\$ 108,417	\$ 113,080	\$ 4,091
Total Assets	<u>\$ 8,754</u>	<u>\$ 108,417</u>	<u>\$ 113,080</u>	<u>\$ 4,091</u>
Liabilities				
Bonds posted	\$ 350	\$ 1,250	\$ 1,250	\$ 350
Due to other funds	—	—	—	—
Due to other governments	<u>8,404</u>	<u>47,465</u>	<u>52,128</u>	<u>3,741</u>
Total Liabilities	<u>\$ 8,754</u>	<u>\$ 48,715</u>	<u>\$ 53,378</u>	<u>\$ 4,091</u>
CIVIL FUND				
Assets				
Cash	\$ 6,054	\$ 76,493	\$ 77,979	\$ 4,478
Due from other funds	—	—	—	—
Total Assets	<u>\$ 6,054</u>	<u>\$ 96,403</u>	<u>\$ 97,979</u>	<u>\$ 4,478</u>
Liabilities				
Advanced costs	<u>\$ 6,054</u>	<u>\$ 7,406</u>	<u>\$ 8,982</u>	<u>\$ 4,478</u>
Total Liabilities	<u>\$ 6,054</u>	<u>\$ 7,406</u>	<u>\$ 8,982</u>	<u>\$ 4,478</u>

CITY JUDGE  
CITY COURT OF LEESVILLE, LOUISIANA  
A Component Unit of the City of Leesville, Louisiana  
Notes to the Financial Statements  
June 30, 2004

Note 9 - Risk Management

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

	<u>LIMITS OF COVERAGE</u>
Workmen's compensation	Statutory
Auto liability	None
Commercial general liability	None
City Court-owned buildings and equipment	None

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

The City Court was not involved in any litigation nor did it have asserted claims lodged against it.

SUPPLEMENTAL INFORMATION



# ELLIOTT & ASSOCIATES, INC.

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W. Micheal Elliott, CPA

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

Elvin Fontenot, Jr City Judge  
City Court of Leesville, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the City Court of Leesville, Louisiana, (the Judge's Office) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Judge's Office's compliance with certain laws and regulations during the year Ended June 30, 2004 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of procedures described below either for the purpose for which this report has been requested or for any other purpose.

### PUBLIC BID LAW

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

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

### CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

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

Management provided me with the required list.

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

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

#### BUDGETING

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

Management provided me with a copy of the original budget.

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

I traced the adoption of the original budget to the Judge's correspondence file. The budget has been signed and notarized by the judge's clerk.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year did not exceed budgeted amounts by 5% nor did budgeted revenues exceed actual revenue by more than 5%.

#### ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:
  - (a) trace payments to supporting documentation as to proper amount and payee;

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

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

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

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Judge.

#### MEETINGS

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

City Court of Leesville, Louisiana, does not hold public meetings.

#### DEBT

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

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

#### ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

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

My prior year report, dated December 29, 2003, did not include any comments or unresolved matters.

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

This report is intended solely for the use of management of City Court of Leesville, Louisiana, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Elliott & Assoc. "ALAC"

Leesville, Louisiana  
December 30, 2004

Schedule 1

CITY COURT OF LEESVILLE, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2004

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

There were no internal control and compliance findings.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

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

SECTION III MANAGEMENT LETTER

There was no management letter with prior year audit report.

See accountant's report.

CITY COURT OF LEESVILLE, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended June 30, 2004

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENT

N/A

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III MANAGEMENT LETTER

N/A

See accountant's report.

# LEESVILLE CITY COURT

## LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Government)

\_\_\_\_\_ (Date Transmitted)

Elliott & Associates, Inc.  
P.O. Box 1287

Leesville, LA 71446 (Auditors)

In connection with your review of our financial statements as of ~~6/30/11~~ 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 regulations 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..

NA 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.

*NA* 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 [  ]

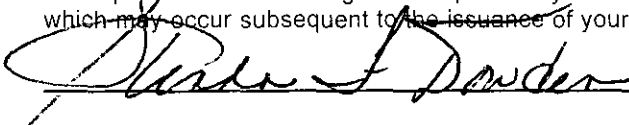
**Advances and Bonuses**

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 12-31-04 Date  
 \_\_\_\_\_ Treasurer \_\_\_\_\_ Date  
 \_\_\_\_\_ President \_\_\_\_\_ Date