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**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

*LaSalle Parish, Louisiana
Financial Statements
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 9-22-04

**TENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

For the Year Ended June 30, 2004

C O N T E N T S

| | <u>Page No.</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Management's Discussion and Analysis----- | 1-2 |
| Accountant's Compilation Report on Basic Financial Statements----- | 3 |
| Independent Accountant's Report on Applying Agreed-Upon Procedures----- | 4-6 |
| <u>Basic Financial Statements</u> | |
| Governmental Funds Balance Sheet/Statement of Net Assets For the Year Ended June 30, 2004----- | 8 |
| Statement of Governmental Fund Revenues, Expenditures and Changes In Fund Balances/ Net Assets For the Year Ended June 30, 2004----- | 9 |
| Notes to the Financial Statements----- | 11-15 |
| <u>Other Supplemental Statements and Schedules</u> | |
| Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances Budget (GAAP Basis) and Actual For the Year Ended June 30, 2004----- | 17 |
| Management Letter Comments----- | 18 |

Twenty-Eighth Judicial District Indigent Defender Board

PO Box 1346
Jena, LA 71342

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of District's annual financial report presents our discussion and analysis of the Authority's financial performance during the fiscal year ended June 30, 2004. Please read it in conjunction with the Accountant's Report and the District's financial statements.

FINANCIAL HIGHLIGHTS:

- During the year, the District had excess revenues over expenditures of \$22,959.
- The District ended the year with a fund balance/net assets of \$103,529, which consists of cash of \$99,996 and receivables of \$3,533.
- The District operated within its budgetary constraints.

OVERVIEW OF THE FINANCIAL STATEMENTS:

This annual report consists of three parts – management's discussion and analysis, the basic financial statements, and required supplementary information. The basic financial statements include one kind of statement listed below.

- Governmental funds – Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified* accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. *Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.*
- In future years a comparative analysis of government-wide data will be presented.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

The Authority has the following type of fund:

- General Fund

CONTACTING THE AUTHORITY'S FINANCIAL MANGEMENT:

This financial report is designed to provide our citizens, customers, and creditors with a general overview of the District's finances and to demonstrate the Authority's accountability for the money it receives. If you have questions about this report or need additional information, contact Joe Wilson, chairman of the Twenty-Eighth Judicial District Indigent Defender Board, PO Box 1346, Jena, LA 71342, (318) 992-2104.

JOHN R. VERCHER PC

Certified Public Accountant

P.O. Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

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ACCOUNTANT'S COMPILATION REPORT ON
BASIC FINANCIAL STATEMENTS

Twenty-Eighth Judicial District
Indigent Defender Board
PO Box 1356
Jena, Louisiana

I have compiled the accompanying basic financial statements, supplemental statements and schedules of the Twenty-Eighth Judicial District Indigent Defender Board, as of and for the year ended June 30, 2004, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated August 11, 2004 on the results of our agreed-upon procedures.

August 11, 2004
Jena, Louisiana

John R. Vercher

MEMBER
-----AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-----
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

JOHN R. VERCHER PC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Twenty-Eighth Judicial District
Indigent Defender Board
PO Box 1356
Jena, Louisiana 71342

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Twenty-Eighth Judicial Indigent Defender Board, LaSalle Parish, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Twenty-Eighth Judicial Indigent Defender Board'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 the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

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

- I found no such expenditures.

Ethics

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).

MEMBER
-----AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-----
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

Budgeting

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

- The Board provided me with a copy of the budget.

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

- The Board had no minutes.

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 more than 5%.

- Actual revenues (the entity budgeted some of its prior year fund balance) and expenditures were within budgetary constraints.

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;

- 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 disbursements indicated approvals from the chairman of the Board.

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).

- The Board meets annually in conjunction with the annual Bar Association meeting.

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 indebted.

- I inspected copies of all bank deposit entries in the books 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.

- A review of all expenditures found no instances of bonuses, advances, or gifts.

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 did 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 Twenty-Eighth Judicial District Indigent Defender Board 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.

John R. Vercher

Jena, Louisiana
August 11, 2004

Basic Financial Statements

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

*Governmental Funds Balance Sheet/Statement of Net Assets
June 30, 2004*

ASSETS

| | |
|-------------------------------|-------------------|
| Cash | \$ 99,996 |
| Intergovernmental Receivables | 3,533 |
| | <hr/> |
| TOTAL ASSETS | \$ 103,529 |

NET ASSETS

| | |
|-------------------------|-------------------|
| TOTAL NET ASSETS | \$ 103,529 |
|-------------------------|-------------------|

See Accountant's Report
The accompanying notes are an integral part of this statement.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

*Statement of Governmental Fund Revenues,
Expenditures and Changes in Fund Balances/Net Assets
For the Year Ended June 30, 2004*

EXPENDITURES/EXPENSES

Judiciary:

| | |
|---------------------------------|-----------|
| Public defender fees & expenses | \$ 46,143 |
| Operating services | 2,507 |

| | |
|------------------------------------|------------------|
| Total Expenditures/Expenses | \$ 48,650 |
|------------------------------------|------------------|

PROGRAM REVENUES

| | |
|---------------------|-----------|
| Court cost on fines | \$ 48,905 |
|---------------------|-----------|

| | |
|-----------------------------|---------------|
| Net Program Expenses | \$ 255 |
|-----------------------------|---------------|

GENERAL REVENUES

| | |
|---------------|-----------|
| State grants | \$ 22,412 |
| Miscellaneous | 292 |

| | |
|-------------------------------|------------------|
| TOTAL GENERAL REVENUES | \$ 22,704 |
|-------------------------------|------------------|

**EXCESS (Deficiency) OF REVENUES OVER
EXPENDITURES**

| | |
|--|-----------|
| | \$ 22,959 |
|--|-----------|

FUND BALANCE/NET ASSETS:

| | |
|-----------------------|--------|
| Beginning of the Year | 80,570 |
|-----------------------|--------|

| | |
|-------------|------------|
| End of Year | \$ 103,529 |
|-------------|------------|

See Accountant's Report
The accompanying notes are an integral part of this statement.

***NOTES TO THE
FINANCIAL STATEMENTS***

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2004**

INTRODUCTION

The Twenty-Eighth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parish of LaSalle, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Twenty-Eighth Judicial Indigent Defender Board 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 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

1. The purpose of the board is to oversee operations of the district.
2. The board members are appointed by the judge with recommendations from the Twenty-Eighth Judicial District Bar Association and receive no compensation.
3. There are no employees. However, there are public defender fees paid.

B. REPORTING ENTITY

The Indigent Defender Board is part of the operations of the district court system. However, the district court system is fiscally dependent on the LaSalle Parish Police Jury for office space and courtrooms. In addition, the police jury's general purpose financial would be incomplete or misleading without inclusion of the indigent defender board. For these reasons, the indigent defender board was determined to be a component unit of the LaSalle Parish Police Jury, the financial reporting entity.

C. FUND ACCOUNTING

The Indigent Defender Board uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

***Notes to the Financial Statements
As of and for the Year Ended June 30, 2004***

Governmental Funds

Governmental funds account for all or most of the Indigent Defender Board's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the board. The following are the board's governmental funds:

General Fund - the primary operating fund of the Indigent Defender Board and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to board policy.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., 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 pay liabilities of the current period. The Indigent Defender Board considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Their revenues are recognized when they become measurable and available as net current assets. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

Court costs on fines and forfeitures imposed by the district court are recorded in the year they are collected by the tax collector.

Fees from indigents are recorded when received.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2004**

Expenditures

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

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from board users as a fee for services; program revenues reduce the cost of the function to be financed from the board's general revenues.

E. BUDGETS

The Indigent Defender Board uses the following budget practices:

- 1) The budget is prepared by a member of the board.
- 2) The budget can be amended after adoption by the board.
- 3) All budgetary appropriations lapse at the end of each year.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Indigent Defender Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at fair value.

GASB Statement No. 31 requires the Indigent Defender Board to report investments at fair value in the balance sheet, except as follows:

1. Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2004**

2. The Indigent Defender Board may report at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations. Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

H. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS (CERTIFICATE OF DEPOSIT IN EXCESS OF 90 DAYS)

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year end. The categories are described as follows:

- **Category 1** - Insured or collateralized with securities held by the District or by its agent in the District's name.
- **Category 2** - Collateralized with securities held by the pledging financial institution's trust department agent in the District's name.
- **Category 3** - Uncollateralized.

| | Book Balance 06/30/2004 |
|------------------------------------------------------------|------------------------------------|
| Southern Heritage Bank | \$ 99,996 |
| Secured as Follows: FDIC (<i>Category - 1</i>) | \$ 99,996 |

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

*Notes to the Financial Statements
As of and for the Year Ended June 30, 2004*

3. RECEIVABLES

The receivables of \$3,533 at June 30, 2004 are as follows:

| <u>Class of Receivable</u> | <u>General Fund</u> |
|----------------------------|-------------------------|
| Court Cost | <u>\$ 3,533</u> |

Allowance for bad debts, if any, is considered immaterial and is not presented.

4. CURRENT AND CONTINGENT LIABILITIES

The Board follows the practice of accepting invoices for services rendered by lawyers serving as indigent defenders, and pays all invoices from funds currently available. Should the amount owed exceed the amount available, indigent defenders are paid on a pro-rated basis until current funds are exhausted. Amounts remaining unpaid to indigent defenders are not considered for payment in subsequent years unless funds become available. These financial statements do not present the amounts owed to indigent defenders currently or from prior periods and these amounts are considered material.

*Other Supplemental Statements
and
Schedules*

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

*Statement of Governmental Fund Revenues,
Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2004*

| | <u>Budget Amounts</u> | | <u>Actual Amounts Budgetary Basis</u> | <u>Budget to GAAP Differences Over (Under)</u> |
|--------------------------------------------------------------|-----------------------|------------------|-------------------------------------------|--------------------------------------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Court cost | \$ 30,000 | \$ 30,000 | \$ 48,905 | \$ 18,905 |
| Grants | 20,000 | 20,000 | 22,412 | 2,412 |
| Other | 12,500 | 12,500 | 292 | (12,208) |
| Total Revenues | <u>\$ 62,500</u> | <u>\$ 62,500</u> | <u>\$ 71,609</u> | <u>\$ 9,109</u> |
| EXPENDITURES | | | | |
| Public defender costs | \$ 30,000 | \$ 30,000 | \$ 46,143 | \$ (16,143) |
| Operating costs | 32,500 | 32,500 | 2,507 | 29,993 |
| Total Expenditures | <u>\$ 62,500</u> | <u>\$ 62,500</u> | <u>\$ 48,650</u> | <u>\$ 13,850</u> |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$ 22,959</u> | <u>\$ 22,959</u> |
| FUND BALANCE (Deficit) AT BEGINNING OF YEAR | <u>80,570</u> | <u>80,570</u> | <u>80,570</u> | <u>-0-</u> |
| FUND BALANCE (Deficit) AT END OF YEAR | <u>\$ 80,570</u> | <u>\$ 80,570</u> | <u>\$ 103,529</u> | <u>\$ 22,959</u> |

See Accountant's Report
The accompanying notes are an integral part of this statement.

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

MANAGEMENT LETTER COMMENTS

Twenty-Eighth Judicial District
Indigent Defender Board
PO Box 1356
Jena, Louisiana 71342

During the course of my compilation, I observed conditions and circumstances that may be improved. Below are findings noted for improvement, my recommendation for improvement and the District's response.

2004-M-1) DEPOSIT EXCESS FUNDS INTO INTEREST BEARING ACCOUNT

Finding: The District has \$99,996 in its checking account at year-end. The account is non-interest bearing, therefore the District earns no interest on its excess funds.

Recommendation: I recommend that the District deposit excess funds into an interest bearing certificate of deposit.

Corrective Action: The District will deposit excess funds into an interest bearing certificate of deposit.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation/Compilation Engagements of Government)
August 11, 2004

John R. Vercher, CPA
210 N. 2nd St.
PO Box 1608
Jena, La. 71342

In connection with your compilation of our financial statements as of June 30, 2004 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 August 11, 2004 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [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 []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

_____ Secretary _____ Date

_____ Treasurer _____ Date

_____ President _____ Date

