CITY COURT OF WINNFIELD
ANNUAL FINANCIAL REPORT

DECEMBER 31, 2018

City Court of Winnfield, Louisiana
Financial Report
December 31, 2018

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Honorable Judge Anastasia Wiley
City Court of Winnfield
P. O. Box 1342
Winnfield, Louisiana 71483

We have reviewed the accompanying financial statements of the governmental activities, major fund and fiduciary funds of the City Court of Winnfield, a component unit of the City of Winnfield, as of and for the year ended December 31, 2018, which collectively comprise the City Court of Winnfield's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of City Court's personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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

Other Matter Paragraphs

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, and Schedule of Employer Contributions, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer listed as required supplementary information in the Table of Contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer have been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we are not aware of any material modifications that should be made thereto.

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

Other Reporting Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated June 27, 2019, on the results of our agreed-upon procedures on page 35 through 37. Pages 38 through 39 present the Louisiana Attestation Questionnaire.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway, & Todtenbier

June 27, 2019
Natchitoches, LA 71457

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

City Court of Winnfield, Louisiana
Statement of Net Position
December 31, 2018

	Governmental Activities
ASSETS:	
Current Assets-	
Cash	$ 7,532
Revenue Receivable	3,867
Due from Fiduciary Funds	758
Total Current Assets	$ 12,157
Non-Current Assets-	
Capital Assets – (Net)	5,717
Total Assets	$ 17,874
DEFERRED OUTFLOWS OF RESOURCES:	$ 16,869
LIABILITIES:	
Accounts Payable/Payroll Liabilities	$ 1,838
Net Pension Liability	48,626
Total Liabilities	$ 50,464
DEFERRED INFLOWS OF RESOURCES:	$ 9,074
NET POSITION:	
Net Investment in Capital Assets	$ 5,717
Unrestricted	(30,512)
Total Net Position	$(24,795)

See accompanying notes and independent accountant's review report.

City Court of Winnfield, Louisiana
Statement of Activities
December 31, 2018

Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental Activities:				
Judicial	$158,114	$44,029	$0	$(114,085)
General Revenues:				
On Behalf Payments-Parish/State				$ 81,321
Transfers In/Out				12,477
Total General Revenues				$ 93,798
Change in Net Position				$ (20,287)
Net Position January 1, 2018				(4,508)
Net Position December 31, 2018				$ (24,795)

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

City Court of Winnfield, Louisiana
Balance Sheet-Governmental Fund
December 31, 2018

Assets:	
Cash	$ 7,532
Revenue Receivable	3,867
Due from Fiduciary Funds	758
Total Assets	$12,157
Liabilities:	
Accounts Payable/Payroll Liabilities	$ 1,838
Fund Balance:	
Unassigned	10,319
Total Liabilities and Fund Balance	$12,157

See accompanying notes and independent accountant's review report.

City Court of Winnfield, Louisiana
Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
December 31, 2018

Total Fund Balance for the Governmental Fund at December 31, 2018	$ 10,319
Amounts reported for Governmental Activities in the Statement of Net Position is different because:	
Capital Assets used in Governmental Activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet:	
Equipment & Furniture	45,726
Less: Accumulated Depreciation	(40,009)
Deferred Outflows of Resources used in Governmental Activities are not financial resources and therefore are not reported in the Governmental Fund Balance Sheet	16,869
Long-term Liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet-	
Net Pension Liability	(48,626)
Deferred Inflows of Resources are not due and payable in the current period and, therefore are not reported in the Governmental Fund Balance Sheet-	(9,074)
Total Net Position of Governmental Activities at December 31, 2018	$(24,795)

See accompanying notes and independent accountant's review report.

City Court of Winnfield, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balance-
Governmental Fund
Year Ended December 31, 2018

	Total
REVENUES:	
Fee, Charges and Commissions for Service-	
Court Costs, Fees & Charges	$ 44,029
On Behalf Payments-Parish/State	81,321
Total Revenues	$125,350
EXPENDITURES:	
Current-	
Judicial-	
Personnel Services & Related Benefits	$114,203
Operating Services	41,589
Materials & Supplies	1,875
Total Expenditures	$157,667
Deficiency of Revenues over Expenditures	$ (32,317)
OTHER FINANCING SOURCES (USES):	
Transfer In	12,477
Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	$ (19,840)
Fund Balance-Beginning of Year	30,159
Fund Balance-End of Year	$ 10,319

See accompanying notes and independent accountant's review report.

City Court of Winnfield, Louisiana
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
for the Year Ended December 31, 2018

Net Change in Fund Balance-Governmental Fund	$(19,840)
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Depreciation expense on Capital Assets is reported in the Government-wide Financial Statements, but does not require the use of current financial resources and is not reported in the Fund Financial Statements. Current year depreciation expense is	(1,791)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in the Fund Financial Statements. These include a net change in-	
Pension Expense	1,344
Change in Net Position per Statement of Activities	$(20,287)

See accompanying notes and independent accountant's review report.

City Court of Winnfield, Louisiana
Statement of Net Position-
Agency Funds
December 31, 2018

	Civil	Probation	Total
Assets:			
Cash & Cash Equivalents	$10,033	$41,927	$51,960
Liabilities:			
Accounts Payable	$ 875	$ 3,476	$ 4,351
Due to General Fund	758	0	758
Unsettled Deposits	8,400	38,451	46,851
Total Liabilities	$10,033	$41,927	$51,960

See accompanying notes and independent accountant's review report.

NOTES TO FINANCIAL STATEMENTS

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2018

Introduction:

City courts are created under the authority of Chapter 7 of Title 13 of the Louisiana Revised Statues (LSA-R.S.) and provide for territorial jurisdiction, powers, authority, functions, election or appointment, of the various city courts throughout the state. The City Court's criminal jurisdiction, as provided by LSA-R.S. 13:1894, is limited to the trial of offenses committed within its respective territorial jurisdiction that are not punishable by the imprisonment at hard labor, including the trial or cases involving the violation of any city or parochial ordinance. In addition, the judge may also require bonds to keep the peace; issue warrants of arrest; examine, commit, and admit to bail and discharge; and hold preliminary examinations in all non-capital cases. The City Court's civil jurisdiction, as provided by LSA-R.S. 13:1891, is established under the Louisiana Code of Civil Procedure.

The city judge, as provided by LSA-R.S. 13:1872, is elected for a six-year term and, except as otherwise provided in LSA-R.S. 13:1875, receives an annual salary payable monthly by the city and the parish, based upon the population of the territorial jurisdiction of the court.

The city clerk, as provided by LSA-R.S. 13:1884, is appointed by the city judge and serves at the pleasure of the judge until a successor is appointed and qualified. The clerk is responsible for the minute entries of the court, a docket of all proceedings in civil and criminal matters, and additional duties enumerated by law.

The city marshal, as provided by L5A-R.S. 13:1882, is elected for a six-year term and receives an annual salary as enumerated in LSA-R.S. 1883. The marshal is the executive officer of the court and executes the orders and mandates of the City Court. The marshal makes arrests, preserves the peace, and has the same authority, within his jurisdiction, as a sheriff.

The Winnfield City Court (the "City Court') is located in the City of Winnfield, Louisiana. The City of Winnfield provides the court with a courtroom and offices. The only officials of the City Court are the judge, marshal, and the clerk.

1. Summary of Significant Accounting Policies:

The accompanying basic financial statements of the Winnfield City Court 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 pronouncements.

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2018

A. Reporting Entity-

As the municipal governing authority, for reporting purposes, the City of Winnfield is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (municipality), (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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the City of Winnfield for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. 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 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 fiscally 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.

Because the City of Winnfield provides office space, courtrooms, and related utility costs, as well as partial funding of salary costs for the City Court, the City Court was determined to be fiscally dependent on the City of Winnfield and accordingly is considered to be a component unit of this financial reporting entity. The accompanying basic financial statements include only the funds maintained by the City Court Judge and do not present information on funds maintained by the City Marshal, nor do they present information on the City of Winnfield, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the Winnfield City Court, which are considered to be governmental activities.

The Statement of Net Position presents the governmental-type activities on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the City Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fines, fees and charges paid by the recipients of services offered by the City Court and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

C. Fund Accounting-

The accounts of the Winnfield City Court are organized on the basis of funds, each of which is considered a separate accounting entity. The various funds are reported by generic fund types in the financial statements. Each fund operates with a group of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The City Court uses the following fund categories and fund types.

The funds of the City Court are described below:

Governmental Fund (Major)-

General Fund

The General Fund is the principal operating fund of the Winnfield City Court and accounts for its operations. The various fees and fines due to the City Court are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund-

Agency Funds

The Agency Funds account for assets that are held by the City Court in a custodial capacity pending their transfer to the proper recipient, as provided by Louisiana law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the City Court as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are 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 City Court considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, and Equity-

Cash and Cash Equivalents-

Cash and Cash Equivalents include amounts in demand deposits, interest-bearing demand deposits, and time deposits of the City Court. These deposits are stated at cost, which approximates market.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City Court maintains a threshold level of $500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers, office equipment	5 years

F. Compensated Absences-

Employees of the City Court do not accrue or "carry forward" vacation or sick leave, therefore no entry is made to record compensated absences.

G. Equity Classifications-

In the government-wide statements, equity is classified as net position and displayed in three components:

a. Net Investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.

c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;

b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;

d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The Judicial Fund of the City Court has an unassigned fund balance of $10,319. If applicable, the City Court would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

H. Budget-

Prior to the beginning of each fiscal year, the City Court of Winnfield, Louisiana adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

I. Estimates-

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

J. Pensions-

For purposes of measuring the Net Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. See Note 5, for more information on the retirement system.

K. Deferred Outflows/Inflows of Resources-

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

2. Cash and Cash Equivalents:

The cash and cash equivalents of the City Court of Winnfield are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City Court will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City Court that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the City Court's name.

Bank account balances at December 31, 2018, totaled $66,432, and were fully secured by FDIC Insurance.

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2018

3. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2018, is as follows:

Governmental Activities	Balance 01-01-18	Additions	Deletions	Balance 12-31-18
Capital Assets:				
Furniture, computers, equipment	$ 45,726	$ 0	$0	$ 45,726
Less: Accumulated Depreciation:				
Furniture, computers, equipment	(38,218)	(1,791)	0	(40,009)
Net Capital Assets	$ 7,508	$(1,791)	$0	$ 5,717

Depreciation expense of $1,791 was charged to the judicial function.

4. Changes in Fiduciary Fund Type – Unsettled Deposits:

Funds	Balance 01-01-18	Additions	Deletions	Balance 12-31-18
Civil	$ 7,693	$ 18,930	$18,223	$ 8,400
Probation	37,027	81,516	80,092	38,451
Total	$44,720	$100,446	$98,315	$46,851

5. Pension Plan:

Plan Description

The City Court contributes to Louisana State Employees' Retirement System (LASERS) which is a cost-sharing multiple employer defined benefit pension plan. All full-time administrative employees are required to participate in the System. Excluded by law are independent contractors and certain other non-employee relationships. Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.laseronline.org.

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of creditable service, and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 1, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

Deferred Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than LASERS's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than LASER's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

Disability Benefits

Generally, active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased regular member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

Permanent Benefit Increases/Cost-of-Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), which are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Contributions

The employer contribution rate is established annually under R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2018 were as follows:

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2018

Plan	Plan Status	Employer Contribution Rate
Appellate Law Clerks	Closed	37.90%
Appellate Law Clerks hired on or after 7/1/06	Open	37.90%
Alcohol Tobacco Control	Closed	32.70%
Bridge Police	Closed	36.50%
Bridge Police hired on or after 7/1/06	Closed	36.50%
Corrections Primary	Closed	33.20%
Corrections Secondary	Closed	37.60%
Harbor Police	Closed	6.10%
Hazardous Duty	Open	38.30%
Judges hired before 1/1/2011	Closed	40.10%
Judges hired after 12/31/2010	Closed	39.60%
Judges hired on or after 7/1/15	Open	39.60%
Legislators	Closed	41.70%
Optional Retirement Plan (ORP)		
Hired before 7/1/06	Closed	37.90%
Hired on or after 7/1/06	Closed	37.90%
Peace Officers	Closed	36.70%
Regular Employees		
Hired before 7/1/06	Closed	37.90%
Hired on or after 7/1/06	Closed	37.90%
Hired on or after 1/1/2011	Closed	37.90%
Hired on or after 7/1/15	Open	37.90%
Special Legislative Employees	Closed	43.70%
Wildlife Agents	Closed	46.60%
Aggregate Rate		**37.80%**

The City Court's contractually required composite contribution rate for the year ended June 30, 2018 was 40.10% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the City Court were $6,438 for the year ended December 31, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the City Court reported a liability of $48,626 for its proportionate share of the Net Pension Liability, this amount was $31,956 in the prior year. The Net Pension Liability was measured as of June 30, 2018 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The City Court's proportion of the Net Pension Liability was based on a projection of the City Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the City Court's proportion was .00071%, which was an increase of .00026% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the City Court recognized pension expense of $3,970 minus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of $2,824.

At December 31, 2018, the City Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 0	$ 545
Changes in assumption	496	0
Net difference between projected and actual earnings on pension plan investments	631	0
Changes in employer's proportion of beginning net pension liability	11,934	6,873
Differences between employer contributions and proportionate share of employer contributions	1,321	1,656
Subsequent Measurement Contributions	2,487	0
Total	$16,869	$9,074

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	
2019	$ 969
2020	5,705
2021	(1,188)
2022	(178)
Total	$ 5,308

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2018

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018 are as follows:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	3 years.
Investment Rate of Return	7.65% per annum.
Inflation Rate	2.75% per annum.
Mortality	Non-disabled members - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.
Salary Increases	Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are:

Member Type	Lower Range	Upper Range
Regular	3.8%	12.8%
Judges	2.8%	5.3%
Corrections	3.4%	14.3%
Hazardous Duty	3.4%	14.3%
Wildlife	3.4%	14.3%

Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation 3.25% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.83% for 2018. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Cash	-0.48%
Domestic equity	4.31%
International equity	5.26%
Domestic Fixed Income	1.49%
International Fixed Income	2.23%
Alternative Investments	7.67%
Global Asset Allocation	4.96%
Total	5.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City Court's proportionate share of the Net Pension Liability using the discount rate of 7.65%, as well as what the City Court's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.65%) or one percentage-point higher (8.65%) than the current rate:

	1.0% Decrease (6.65%)	Current Discount Rate (7.65%)	1.0% Increase (8.65%)
Employer's proportionate share of net pension liability	$61,369	$48,626	$37,651

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2018 Comprehensive Annual Financial Report at www.lasersonline.org.

Payables to the Pension Plan

These financial statements include a payable to the pension plan of $391, which is the legally required contribution due at December 31, 2018. This amount is recorded in accrued expenses.

6. Litigation:

The Winnfield City Court was not involved in any litigation at December 31, 2018.

7. Subsequent Events:

Management has evaluated events through June 27, 2019, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

8. Related Party Transactions:

The City of Winnfield doesn't provide the City Court with office space, therefore, City Court rents space for $800 per month from Anastasia Wiley, City Judge.

OTHER REQUIRED
SUPPLEMENTAL INFORMATION

City Court of Winnfield, Louisiana
Judicial Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2018

	Budget Original/Final	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Court Costs, Fees & Charges	$ 45,000	$ 44,029	$ (971)
On Behalf Payments-Parish/State	80,000	81,321	1,321
Total Revenues	$125,000	$125,350	$ 350
EXPENDITURES:			
Personnel Services/Benefits	$115,000	$114,203	$ 797
Operating Services	45,000	41,589	3,411
Materials & Supplies	5,000	1,875	3,125
Total Expenditures	$165,000	$157,667	$ 7,333
Deficiency of Revenues over Expenditures	$ (40,000)	$ (32,317)	$ 7,683
OTHER FINANCING SOURCES:			
Operating Transfers In-Civil Fund	15,000	12,477	(2,523)
Deficiency of Revenues and Other Sources over Expenditures	$ (25,000)	$ (19,840)	$ 5,160
Fund Balance-Beginning of Year	30,159	30,159	0
Fund Balance-End of Year	$ 5,159	$ 10,319	$ 5,160

See accompanying notes and Independent Accountant's Review Report.

City Court of Winnfield, Louisiana
Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2018

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.00081%	$55,296	$14,410	384%	62.7%
2016	0.00075%	$58,973	$18,901	312%	27.7%
2017	0.00045%	$31,956	$15,715	203%	62.5%
2018	0.00071%	$48,626	$12,477	390%	64.3%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See accompanying notes and Independent Accountant's Review Report.

City Court of Winnfield, Louisiana
Schedule of Employer's Contributions
For the Year Ended December 31, 2018

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	$5,765	$5,765	$0	$14,410	40.0%
2016	$7,029	$7,029	$0	$18,901	37.2%
2017	$2,717	$2,717	$0	$15,715	17.3%
2018	$5,003	$5,003	$0	$12,477	40.1%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Changes of Assumptions:

- There were no changes of benefit assumptions for the year ended December 31, 2018.

See accompanying notes and Independent Accountant's Review Report.

City Court of Winnfield, Louisiana
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2018

Agency Head Name: Anastasia Wiley, City Judge

Purpose	Amount
Paid by City Court:	
Salary	$12,477
Benefits-Retirement	5,003
Benefits-Payroll Taxes	181
Dues	685
Conference & Travel	7,789
Paid by State Treasurer:	
Salary	48,139
Benefits-Retirement	19,304
Benefits-Payroll Taxes	668
Beneifts-Insurance	6,416
Paid by City of Winnfield:	
Salary	2,400
Benefits-Retirement	962
Benefits-Payroll Taxes	35
Paid by Winn Parish Police Jury:	
Salary	2,400
Benefits-Retirement	962
Benefits-Payroll Taxes	35

See accompanying notes and Independent Accountant's Review Report.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - A Professional Corporation
Jessica H. Broadway, CPA - A Professional Corporation
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Judge Anastasia Wiley
City Court of Winnfield
P. O. Box 1342
Winnfield, Louisiana 71483

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the City Court of Winnfield, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the City Court of Winnfield's compliance with certain laws and regulations during the year ended December 31, 2018, included in the Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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 materials and supplies exceeding $30,000, or public works exceeding $154,450, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

   No expenditures found to be in violation.

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 42:1101-1224 (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. See Note 8 in the Notes to the Financial Statements.

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

   Management provided us with the required list.

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

   No violations found.

BUDGETING

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

   Management provided us with a copy of the original budget.

6. Trace the budget adoption to the minute book.

   Not applicable.

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.

   Both actual revenues and expenditures for the year were within the 5% variance allowed.

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:

   We examined supporting documentation for each of the six disbursements and found that the payments were 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:

   Each disbursement appeared to be coded correctly.

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

   Inspection of supporting documentation showed written approval.

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).

   Not applicable.

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 any other indebtedness which have not been approved by the State Bond Commission.

    We inspected copies of all bank deposits for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or other indebtedness that had not been approved by the State Bond Commission.

ADVANCES AND BONUSES

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

    There were no payments that appeared to be either an advance or bonus.

Our prior report dated May 29, 2018, did not contain any comments or unresolved matters.

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 City Court of Winnfield 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.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway, & Todtenbier

June 27, 2019
Natchitoches, Louisiana

WINNFIELD CITY COURT

LOUISIANA ATTESTATION QUESTIONNAIRE

Thomas, Cunningham, Broadway & Todtenbier CPA's
321 Bienville Street
Natchitoches, LA 71457

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes X 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 R.S. 42:1101-1124.

Yes X 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 R.S. 42:1119.

Yes X No ___

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes X 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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes X No ___

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes X No ___

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes X No ___

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes X No ___

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes X No ___

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 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, R.S. 14:138, and AG opinion 79-729.

Yes X No ___

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes X No ___

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes X No ___

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes X No ___

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

Yes X No ___

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes X No ___

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes X No ___

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes X No ___

Signed by and title Brenda Wiley
Winnfield City Judge