

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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The Board of Directors  
Lafayette Metro Narcotics Agency  
Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Metro Narcotics Agency, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 10, 1999.

We conducted our audit in accordance with generally accepted auditing standards and Comptroller for the Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the Lafayette Metro Narcotics Agency is the responsibility of the Lafayette Metro Narcotics Agency's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Lafayette Metro Narcotics Agency's compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on each compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the management. However, this report is a matter of public record and its distribution is not limited.

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

Lafayette, Louisiana  
June 10, 1999

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We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

#### Individual Segregation of Accounting Functions

##### Finding:

Due to the small number of accounting personnel, the Agency did not have adequate segregation of functions within the accounting system.

##### Recommendation:

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

##### Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that could be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the above reportable condition that we believe to be a material weakness.

This report is intended for the information of the management. However, this report is a matter of public record and its distribution is not limited.

*Keller, Champagne, Soren & Rainey, LLC*

Certified Public Accountants

Lafayette, Louisiana  
June 10, 1997

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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The Board of Directors  
Lafayette Metro Narcotics Agency  
Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Metro Narcotics Agency, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 20, 1999.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Lafayette Metro Narcotics Agency is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Lafayette Metro Narcotics Agency, for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements are not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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## INTERNAL CONTROL AND COMPLIANCE

LAFAYETTE METRO PARISHS AGENCY  
Lafayette, Louisiana

Notes on Financial Statements (Continued)

(66) Expenditures of the Agency's Office Paid by the Members of the Joint Agreement

The Agency's deputies are employees of and the vehicles used are owned by the Lafayette Parish Sheriff or City of Lafayette Police Department. All related expenses are paid by these two governmental bodies. Accordingly, these expenses are not included in the accompanying general purpose financial statements.

(67) Operating Leases

The Agency leases a building under an operating lease which expired on April 30, 1996. On January 30, 1996 the agency extended the building lease for an additional three years at a monthly rate of \$1,700. During the period ended December 31, 1996 and 1995 rental expense under this operating lease totaled \$20,400 and \$20,400, respectively. The minimum future rental payments under this non-cancelable operating lease is as follows:

<u>Year Ended December 31,</u>	<u>Amount</u>
1997	\$20,400
1998	20,400
1999	8,000
	<u>\$48,800</u>

(68) Board Members

During the year ended December 31, 1996, the following individuals served on the Board of Directors and received no compensation:

Michael Barrow	Jerry Blain
Bernard Brown	Malcolm Cameron
Charles Crumshaw	Randal Heyward
Keith Stated	Danny Weber

(69) Litigation and Claims

As December 31, 1996, the Agency is a defendant in several lawsuits which may result in the payment of damages. It is the opinion of legal counsel for the Agency that the amount, if any, resulting from the settlement of these lawsuits not covered by insurance would not materially affect the financial statements.

LAFAYETTE METRO PARISHS AGENCY  
Lafayette, Louisiana

Notes to Financial Statements (continued)

Pledged securities in Category 3 include unsecured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department of agent, but not in the Agency's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 28:2228 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within 30 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

(3) Due from other Governmental Agencies

Asset forfeitures received by the District Attorney in the amount of \$1,019 during 1996 which were remitted to the Agency subsequent to the fiscal year and are recorded as due from other governmental agencies at December 31, 1996.

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets (vehicles and equipment) follows:

Balance, January 1, 1996	\$ 78,150
Additions	82,450
Reductions	(132,650)
Balance, December 31, 1996	\$127,950

(5) Due to Other Governmental Agencies

A summary of due to other governmental agencies of \$11,821 and \$981 at December 31, 1996 and 1995, respectively, follows:

	1996	1995
Lafayette Parish Sheriff Department	\$12,021	\$ 181
City of Lafayette	(100)	(100)
	\$11,921	\$ 81

LAFAYETTE METRO SARGENT'S AGENCY  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

operations. However, comparative data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

(2) Cash and Interest-Bearing Deposits

Under state law, the Agency 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 Agency may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. Included in cash and interest-bearing deposits of \$149,500 is \$18,390 which is held by the Agency for use in drug-related investigations. At December 31, 1996, the Agency has cash and interest-bearing (bank balances) totaling \$348,689, as follows:

Cash	\$ 26,000
Interest-bearing deposits	221,000
Time deposits	220,000
Cash and interest-bearing deposits	\$348,689

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the resulting bank balances) may 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 the amount on deposit with the fiscal agent bank. 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. Deposit balances (bank balances) at December 31, 1996, are secured as follows:

Bank balances	\$338,300
Federal deposit insurance	\$100,000
Pledged securities (Category 3)	222,000
Total federal insurance and pledged securities	\$338,300
Excess of federal insurance and pledged securities over bank balances	\$191,000

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Lafayette River Harbortide Agency.

*Kulder, Champagne, Starn & Rainey, LLC*

Certified Public Accountants

Lafayette, Louisiana  
June 10, 1991



LAFAYETTE METRO PARISH GOVT AGENCY  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1483, is the principal fund of the Agency's office and accounts for the operations of the Agency. The Agency's primary source of revenue is the intergovernmental revenues as described in the joint powers agreement. Other sources of revenue include forfeitures and restitutions. General operating expenditures are paid from this fund.

4. General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the members of the joint agreement are not recorded within the general fixed assets account group. All purchased fixed assets are stated at historical cost. No depreciation has been provided on general fixed assets.

The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

5. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Intergovernmental revenues are recorded when the Agency is entitled to the funds.

LAFAYETTE METRO NARCOTICS AGENCY  
Lafayette, Louisiana

Focus on Financial Statements

13) Summary of Significant Accounting Policies

The Lafayette Metro Narcotics Agency (Agency) was formed by a joint powers agreement entered into on November 17, 1988, between the City of Lafayette, the University of Southwestern Louisiana, the District Attorney of the Fifth Judicial District, and the Lafayette Parish Sheriff. The Agency's primary responsibility is to perform investigations and analytical studies of controlled substances and, when necessary under local rules, take into custody all persons accused of committing criminal violations with the emphasis on controlled substances.

The accounting and reporting policies of the Lafayette Metro Narcotics Agency conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Guide of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Agency includes all funds and account groups, activities, or nature, that are controlled by the agency. The Agency is solely responsible for the operations of its office, which includes authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Agency's office that are paid or provided by the members of the joint agreement, the Agency is financially independent. Accordingly, the Agency is a separate governmental reporting entity. Certain units of local government, over which the Agency exercises no oversight responsibility, such as the parish officials and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Agency.

B. Fund Accounting

The accounts of the Agency are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its

LABORATORY MEDICAL RESEARCH AGENCY  
Lafayette, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual - Governmental Fund Type - General Fund  
Year Ended December 31, 1998

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>			
Forfeitures	\$ 75,000	\$ 78,762	\$ 3,762
Restitutions	3,000	3,150	150
Intergovernmental revenues -			
City of Lafayette	80,000	80,000	-
Lafayette Parish Sheriff	50,000	50,000	-
Interest	12,000	16,668	4,668
Total revenues	218,000	228,580	10,580
<b>Expenditures:</b>			
Current -			
Public safety:			
Building lease	28,400	28,400	-
Equipment rent	2,800	1,741	1,059
Liability insurance	42,800	42,800	-
Telephone	8,000	8,108	108
Utilities	4,500	5,861	1,361
Maintenance	5,500	713	4,787
Office	2,500	1,803	697
Uniforms	500	-	500
Investigations	50,500	46,500	4,000
Training	18,800	15,172	3,628
Confer	2,500	2,400	100
Supplies and small equipment	13,000	13,738	738
Professional fees	13,750	8,300	5,450
Other	3,500	6,024	(2,524)
Capital outlay -			
Automobile	12,000	10,000	2,000
Equipment	42,000	42,824	824
Total expenditures	268,500	222,824	46,676
Excess (deficiency) of revenues over expenditures	(50,500)	5,756	56,256
<b>Fund balance, beginning</b>	<b>308,180</b>	<b>308,180</b>	<b>-</b>
<b>Fund balance, ending</b>	<b>257,680</b>	<b>321,880</b>	<b>64,200</b>

The accompanying notes are an integral part of this statement.

**LAFAYETTE METRO PARISHS AGENT**  
Lafayette, Louisiana

**Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance -**  
**Governmental Fund Type - General Fund**  
**Years Ended December 31, 1996 and 1995**

	<u>1996</u>	<u>1995</u>
<b>Revenues:</b>		
Fuel/Taxation	\$ 78,463	\$ 29,480
Sanitation	2,161	1,834
Intergovernmental revenues -		
City of Lafayette	50,000	50,000
Lafayette Parish Sheriff	80,000	80,000
Interest	34,888	6,838
<b>Total revenues</b>	<u>225,512</u>	<u>168,152</u>
<b>Expenditures:</b>		
<b>Current -</b>		
Public safety:		
Building lease	28,404	28,400
Equipment cost	1,741	2,848
Liability Insurance	43,708	33,137
Telephone	8,174	8,081
Utilities	3,843	3,880
Maintenance	711	3,010
Office	1,863	2,394
Uniforms	-	1,494
Investigations	46,890	58,467
Training	25,377	16,368
Gunfire	2,188	2,158
Supplies and small equipment	10,338	9,851
Professional fees	8,388	15,368
Other	4,058	450
Capital outlay -		
Automobile	10,974	-
Equipment	21,676	2,187
<b>Total expenditures</b>	<u>271,815</u>	<u>183,885</u>
<b>Excess (Deficiency) of revenues</b>	<u>48,697</u>	<u>(15,733)</u>
<b>over expenditures</b>		
<b>Fund balance, beginning</b>	<u>338,320</u>	<u>353,867</u>
<b>Fund balance, ending</b>	<u>387,017</u>	<u>338,134</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE BETRO BARGAINING AGENCY  
Lafayette, Louisiana

Combined Balance Sheet - Governmental Fund Type and Account Group  
December 31, 1996

	Governmental Fund Type General Fund	Account Group Fixed Assets	Totals (If nonrandom, only)	
			1996	1995
ASSETS				
Cash	\$ 26,399	\$ -	\$ 26,399	\$ 26,399
Interest-bearing deposits, at bank	323,099	-	323,099	323,099
Receivables-				
Due from other governmental agencies	1,039	-	1,039	-
Other	183	-	183	111
Deposits	1,369	-	1,369	1,369
Vehicles and equipment	-	122,809	122,809	20,159
Total assets	\$354,481	\$122,809	\$477,290	\$394,764
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 18,835	\$ -	\$ 18,835	\$ 1,091
Due to other governmental agencies	13,601	-	13,601	981
Other	3,887	-	3,887	-
Total liabilities	36,323	-	36,323	2,072
Fund equity:				
Investment in general fixed fund balance:	-	122,809	122,809	20,159
Reserve for deposits	1,369	-	1,369	1,369
Unreserved, undesignated	323,889	-	323,889	316,621
Total fund balance	325,258	-	325,258	318,151
Total fund equity	325,258	122,809	448,067	318,215
Total liabilities and fund equity	\$354,481	\$122,809	\$477,290	\$394,764

The accompanying notes are an integral part of this statement.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - CONTINUED)

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Lafayette Metro Narcotics Agency  
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Lafayette Metro Narcotics Agency, as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Lafayette Metro Narcotics Agency's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafayette Metro Narcotics Agency, as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 10, 1997 on our consideration of the Agency's internal control structure and a report dated June 11, 1997 on its compliance with laws and regulations.

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LAFAYETTE METRO POLICE DEPT  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

0. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

B. Fund Balances

Reserves represent those portions of fund balances not appropriable for expenditures or legally segregated for a specific use.

The reserve for deposit was created to represent the portion of fund balance that is not available for expenditures within the next budgetary period.

1. Vacation, Sick Leave and Pension Plan

The Agency had no employees during the year ended December 31, 1990; therefore, it did not have a policy on vacation and sick leave, nor did it have a pension plan.

2. Commodities

Commodities accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to ensure that portion of the applicable appropriation is not employed by the Agency as an extension of formal budgetary integration in the funds.

3. Total Columns as Combined Statements - Overview

Total columns on the combined statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in 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.

4. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an substantiating of changes in the Agency's financial position and





# LAFAYETTE METRO NARCOTICS AGENCY

## Financial Report

Year Ended December 31, 1966

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

Release Date SEP 16 1967

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