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**ALEXANDRIA CITY COURT
ALEXANDRIA, LOUISIANA**

SEPTEMBER 30, 1999

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.

APR 12 2000

Release Date _____

Parish Clerk of Court
LSA-RS 24:516 provides that this report shall be
available for inspection for a period of not less
than one year from the date of receipt.
Legislative Auditor

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(A PROFESSIONAL ACCOUNTING CORPORATION)

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Independent Auditors' Report

To the Honorable Judge Edward E. Roberts
Alexandria City Court
City of Alexandria, Louisiana

We have audited the accompanying general-purpose financial statements of the Alexandria City Court and the combining, individual fund and account group financial statements for the Alexandria City Court as of and for the year ended September 30, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of Alexandria City Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing 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. 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 statement 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 Alexandria City Court, at September 30, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual funds and account groups of the Alexandria City Court, at September 30, 1999, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.



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SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

In accordance with *Government Auditing Standards*, we have also issued a report dated March 17, 2000 on our consideration of the Alexandria City Court's internal control over financial reporting and compliance and our tests of its compliance with certain provisions of laws and regulations.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole and on the combined individual fund and account group financial statements. The accompanying financial information listed as "Supplementary Data" in the table of contents is presented for purposes of additional analysis and is not a required part of the combined individual fund and account group financial statements of Alexandria City Court. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose combined individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements of each of the respective individual funds and account group taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year in which we expressed an unqualified opinion on the combined, combining, individual fund, and account group financial statements of the Alexandria City Court.


OESTRIECHER & COMPANY
Certified Public Accountants

March 17, 2000

**GENERAL PURPOSE FINANCIAL
STATEMENTS (COMBINED
STATEMENTS - OVERVIEW)**

**Alexandria City Court
Combined Balance Sheets
All Fund Types and Account Groups**

September 30, 1999

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>	
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>	<u>General Fixed Assets</u>	<u>1999</u>	<u>1998</u>
<u>Assets</u>						
Cash	\$ 138,478	\$ 9,467	\$ 318,159	\$ -	\$ 466,104	\$ 437,324
Investments at cost	125,000	-	15,000	-	140,000	140,000
Accrued interest receivable	361	-	230	-	591	657
Due from Alexandria						
City Marshal	8,575	-	-	-	8,575	11,079
Prepaid expenses	-	1,555	-	-	1,555	1,023
Due from garnishee	-	-	57	-	57	57
Due from other funds	18,634	-	180	-	18,814	168
Fixed assets	-	-	-	349,026	349,026	295,480
Total assets	\$ 291,048	\$ 11,022	\$ 333,626	\$ 349,026	\$ 984,722	\$ 885,788
<u>Liabilities and fund equity</u>						
Liabilities:						
Accounts payable	\$ 4,455	\$ -	\$ -	\$ -	\$ 4,455	\$ 1,678
Other liabilities	2,014	-	403	-	2,417	855
Advance court costs	-	-	331,274	-	331,274	302,455
Garnishment collections	-	-	1,949	-	1,949	2,071
Due to other funds	180	18,634	-	-	18,814	168
Total liabilities	6,649	18,634	333,626	-	358,909	307,227
Fund equity:						
Investment in general fixed assets	-	-	-	349,026	349,026	295,480
Fund balances - Unreserved:						
Undesignated	284,399	(7,612)	-	-	276,787	283,081
Total fund equity	284,399	(7,612)	-	349,026	625,813	578,561
Total liabilities and fund equity	\$ 291,048	\$ 11,022	\$ 333,626	\$ 349,026	\$ 984,722	\$ 885,788

The notes to the financial statements are an integral part of this statement.

Alexandria City Court
Combined Statement of Revenues, Expenditures and
Changes in Fund Balance - All Governmental Fund Types

for the fiscal year ended September 30, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>	<u>1998</u> (Memorandum only)
Revenues:				
Court costs	\$ 125,032	\$ -	\$ 125,032	\$ 128,367
Fees	-	35,183	35,183	-
Interest	7,129	21	7,150	7,256
Department of Public Safety - DWI	4,075	-	4,075	5,287
Postage and copies	2,782	-	2,782	2,318
Total revenues	<u>139,018</u>	<u>35,204</u>	<u>174,222</u>	<u>143,228</u>
Expenditures:				
Current				
General and administrative	104,345	22,625	126,970	88,373
Capital outlay	33,355	20,191	53,546	10,252
Total expenditures	<u>137,700</u>	<u>42,816</u>	<u>180,516</u>	<u>98,625</u>
Excess of revenues over expenditures	1,318	(7,612)	(6,294)	44,603
Fund balance, October 1	<u>283,081</u>	<u>-</u>	<u>283,081</u>	<u>238,478</u>
Fund balance, September 30	<u><u>\$ 284,399</u></u>	<u><u>\$ (7,612)</u></u>	<u><u>\$ 276,787</u></u>	<u><u>\$ 283,081</u></u>

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Alexandria City Court
Notes to Financial Statements

September 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant accounting policies affecting their presentation.

Fund Accounting

The accounts of Alexandria City Court are organized on the basis of funds or 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 comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the financial statements. Alexandria City Court uses the following fund types and account groups.

Governmental Funds -

General Fund - The General Fund is the general operating fund of Alexandria City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Pretrial Intervention Fund – Fees are collected and used to pay for operating expenses of the Pretrial Intervention Program, which was established to help first time, non-criminal offenders avoid trial and pay the debt for their offense by agreeing to comply with probationary terms and paying a fee.

Probation Fund – Fees are collected and used to pay for operating expenses of the Probation Program, which was established to aid the Alexandria City Court in monitoring and compliance with probationary terms of those individuals who have been placed on probation by the judge.

Alexandria City Court
Notes to Financial Statements

September 30, 1999

Fiduciary Funds -

Agency Funds - Agency funds are used to account for assets held by Alexandria City Court as an agent for other governmental departments, other organizations and other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Advance Court Costs Fund - Advance court costs are deposits made by plaintiffs who file civil suits. These deposits are recorded as a liability. The court acts only as a collection agent for fees in civil matters. As the suits are processed, the various fees earned are paid out on a monthly basis. Thus, the activity in this account is not reflected in the statement of revenues collected and expenditures paid. After a case is dismissed, any excess deposit is refunded to the plaintiff.

Garnishments Fund - The Court acts as a collection agent for garnishments when they are assessed in a civil suit. Ordinarily, the balance in this account represents amounts that have been received by the Court but have not yet been distributed to the person or agency to which they are due.

Account Groups -

General Fixed Asset Account Group – This account group is established to account for all fixed assets of the Alexandria City Court. Fixed assets used in governmental fund type operations are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets that are purchased are stated at historical cost. Historical costs include not only purchase price or construction cost, but also ancillary charges to place the asset in its intended location and condition for use. Interest is capitalized in accordance with generally accepted accounting principles with respect to fixed assets. During the fiscal year September 30, 1999, no interest has been capitalized for this purpose.

Reporting Entity

In evaluating how to define the Alexandria City Court, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basic - but not only - criterion for including a potential component unit within the reporting

Alexandria City Court
Notes to Financial Statements

September 30, 1999

entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The Alexandria City Court is a potential component unit of the City of Alexandria, Louisiana. However, the Alexandria City Court is a separate reportable entity from the City of Alexandria because it is essentially an autonomous unit. The Judge, an elected official, has the ability to exercise oversight responsibility regarding operations and accountability for fiscal matters. The Alexandria City Court is financially independent of the City of Alexandria, Louisiana.

Basis of Accounting

All governmental funds are accounted for using 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 be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Court costs are not susceptible to accrual because generally they are not measurable until received in cash.

Memorandum Only - Total Columns

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

Alexandria City Court
Notes to Financial Statements

September 30, 1999

Cash and cash equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the city court 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.

Investments

Investments are limited by R.S. 33:2955 and the City Court'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 recorded at cost which approximates market value.

Encumbrances

The Alexandria City Court does not record encumbrances in their accounting system.

2. CASH AND INVESTMENTS:

Cash balances are insured to Federal Depository Insurance Corporation limits of \$100,000. Deposits in excess of these limits are secured by collateral held in the pledging bank's trust department. These securities have a fair market value of \$712,930.

At September 30, 1999, the Alexandria City Court had certificates of deposit totaling \$140,000. The certificates bear interest ranging from 4.15% to 5.0% and have maturities ranging from six months to one year, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

3. COURT COSTS PAYABLE:

These various liabilities represent charges against advance court costs deposited for each case and are based on the processing of the case by the judge and/or marshal. As activity occurs in the suit, the advance court costs account is decreased and the related liability account is increased.

**Alexandria City Court
Notes to Financial Statements**

September 30, 1999

4. INTERFUND RECEIVABLES AND PAYABLES:

A summary of the interfund receivables and payables by fund at September 30, 1999, is presented below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Advance Court Costs Fund	\$ 180	\$ 0
General Fund	18,634	180
Pretrial Intervention Fund	0	4,290
Probation Fund	<u>0</u>	<u>14,344</u>
	<u>\$ 18,814</u>	<u>\$ 18,814</u>

5. CHANGES IN GENERAL FIXED ASSETS:

A summary of changes in general fixed assets follows:

	<u>Balance 9/30/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/99</u>
Office furniture and fixtures	\$ 69,595	\$ 3,262	\$ 0	\$ 72,857
Office equipment	161,185	30,093	0	191,278
Vehicles	0	20,191	0	20,191
Building improvements	<u>64,700</u>	<u>0</u>	<u>0</u>	<u>64,700</u>
	<u>\$295,480</u>	<u>\$ 53,546</u>	<u>\$ 0</u>	<u>\$349,026</u>

6. COMPENSATED ABSENCES:

The Alexandria City Court's obligation for employees' rights to receive compensation for future absences (such as vacation) was not material as of September 30, 1999, and, thus, is not recognized in the accompanying financial statements.

**Alexandria City Court
Notes to Financial Statements**

September 30, 1999

7. ECONOMIC DEPENDENCY:

All revenues collected for Court Costs are received from the Alexandria City Marshal's office. These monies are expended in the operation of the office of the Alexandria City Court.

8. RETIREMENT COMMITMENTS:

The Alexandria City Court contributed \$609 this year to the Parochial Employees' Retirement System of Louisiana on behalf of qualifying individuals employed by the Court. There were seven employees of the Court of which one qualified and participated. The Court's covered payroll was \$7,860, and the total payroll for all employees was \$27,328. The participant contributed \$747.

The Parochial Employees' Retirement System of Louisiana required the Court to fund 7.75% and the participants to fund 9.50% of total salary. No actuarial data was available on the aforementioned retirement plan.

9. LEASE

The Alexandria City Court currently is leasing a copier for \$248 per month for a term of 36 months ending September 30, 2001.

Future minimum payments required under the lease are as follows:

2000	\$ 2,976
2001	2,976

10. INDIVIDUAL NEGATIVE FUND BALANCE

At September 30, 1999, the Probation Fund in the special revenues funds had a negative fund balance of \$7,893. Management expects future collections of probation program fees to liquidate this negative balance.

**FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS**

GENERAL FUND

To account for resources traditionally associated with governments that are not required to be accounted for in another fund.

**Alexandria City Court
General Fund
Balance Sheet**

September 30, 1999

Assets

Cash	\$ 138,478
Investments at cost	125,000
Accrued interest receivable	361
Due from Alexandria City Marshal	8,575
Due from other funds	<u>18,634</u>
Total assets	<u><u>\$ 291,048</u></u>

Liabilities and fund balance

Liabilities:

Accounts payable	\$ 4,455
Due to other fund	180
Other liabilities	<u>2,014</u>

Total liabilities

6,649

Fund balance:

Unreserved:	
Undesignated	<u>284,399</u>

Total fund balance

284,399

Total liabilities and fund balance

\$ 291,048

The notes to the financial statements are an integral part of this statement.

**Alexandria City Court
General Fund - Statement of Revenues, Expenditures
And Changes In Fund Balance**

for the fiscal year ended September 30, 1999

Revenues:

Court costs	\$ 125,032
Interest	7,129
Department of Public Safety - DWI	4,075
Other	<u>2,782</u>

Total revenues 139,018

Expenditures:

Current	
General and administrative	104,345
Capital outlay	<u>33,355</u>

Total expenditures 137,700

Excess of revenues over expenditures 1,318

Fund balance, October 1 283,081

Fund balance, September 30 \$ 284,399

The notes to the financial statements are an integral part of this statement.

SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

**Alexandria City Court
Special Revenue Funds
Combined Balance Sheet**

September 30, 1999

	<u>Pretrial Intervention</u>	<u>Probation</u>	<u>Total</u>
<u>Assets</u>			
Cash	\$ 4,571	\$ 4,896	\$ 9,467
Prepaid expenses	-	1,555	1,555
Total assets	<u>\$ 4,571</u>	<u>\$ 6,451</u>	<u>\$ 11,022</u>
<u>Liabilities and fund equity</u>			
Liabilities			
Due to General Fund	\$ 4,290	\$ 14,344	\$ 18,634
Fund Balance			
Unreserved	281	(7,893)	(7,612)
Total liabilities and fund equity	<u>\$ 4,571</u>	<u>\$ 6,451</u>	<u>\$ 11,022</u>

The notes to the financial statements are an integral part of this statement.

**Alexandria City Court
Special Revenue Fund
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
for the fiscal year ended September 30, 1999**

	<u>Pretrial Intervention</u>	<u>Probation</u>	<u>Total</u>
Revenues:			
Fees	\$ 20,643	\$ 14,540	\$ 35,183
Interest	21	-	21
Total revenues	<u>20,664</u>	<u>14,540</u>	<u>35,204</u>
Expenditures:			
Current			
Salaries	20,000	-	20,000
Payroll tax	290	-	290
Bank charges	93	143	236
Insurance	-	416	416
Office expense	-	1,543	1,543
Vehicle expense	-	140	140
Capital outlay	-	20,191	20,191
Total expenditures	<u>20,383</u>	<u>22,433</u>	<u>42,816</u>
Excess of revenues over expenditures	281	(7,893)	(7,612)
Fund balance, October 1	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30	<u>\$ 281</u>	<u>\$ (7,893)</u>	<u>\$ (7,612)</u>

The notes to the financial statements are an integral part of this statement.

AGENCY FUNDS

To account for assets held by Alexandria City Court as an agent for others.

**Alexandria City Court
Agency Funds
Combined Balance Sheet**

September 30, 1999

	<u>Advance Court Costs</u>	<u>Garnishments</u>	<u>Total</u>
<u>Assets</u>			
Cash	\$ 315,864	\$ 2,295	\$ 318,159
Investments at cost	15,000	-	15,000
Accrued interest receivable	230	-	230
Due from garnishee	-	57	57
Due from other funds	180	-	180
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 331,274</u>	<u>\$ 2,352</u>	<u>\$ 333,626</u>
<u>Liabilities</u>			
Advance court costs	\$ 331,274	\$ -	\$ 331,274
Garnishment collections	-	1,949	1,949
Other liabilities	-	403	403
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 331,274</u>	<u>\$ 2,352</u>	<u>\$ 333,626</u>

The notes to the financial statements are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for all general fixed assets owned by the Alexandria City Court.

**Alexandria City Court
Statement of General Fixed Assets**

September 30, 1999

General fixed assets at cost

Office furniture and fixtures	\$ 72,857
Office equipment	191,278
Building improvements	64,700
Vehicles	<u>20,191</u>
Total general fixed assets at cost	<u><u>\$ 349,026</u></u>

Investment in general fixed assets

General fund	\$ 328,835
Probation fund	<u>20,191</u>
Total investment in general fixed assets	<u><u>\$ 349,026</u></u>

The notes to the financial statements are an integral part of this statement.

SUPPLEMENTARY DATA

**Alexandria City Court
General Fund
Schedule of Expenditures**

for the fiscal year ended September 30, 1999

Schedule 1

General and administrative

Salaries	\$ 31,115
Payroll taxes	293
Computer services	287
Equipment lease	3,468
Extra help	125
Insurance	4,385
Office supplies	11,746
Miscellaneous	375
Repairs and maintenance	12,305
Retirement	609
Professional fees	11,004
Postage	4,138
Dues, subscriptions and books	3,093
Uniforms	3,957
Janitorial	1,166
Seminars	15,850
Storage	372
Flowers	57

Total general and administrative

\$ 104,345

See accountants' report.



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Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Honorable Judge Edward E. Roberts
Alexandria City Court
Alexandria, Louisiana

We have audited the general-purpose financial statements of Alexandria City Court, Alexandria, Louisiana, as of and for the year ended September 30, 1999, and have issued our report thereon dated March 17, 2000. We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Alexandria City Court's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Alexandria City Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to



the 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.


OESTRIECHER & COMPANY
Certified Public Accountants

March 17, 2000

ALEXANDRIA CITY COURT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 1999

We have audited the general purpose financial statements of the Alexandria City Court as of and for the year ended September 30, 1999, and have issued our report thereon dated March 17, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of September 30, 1999 resulted in an unqualified opinion. No management letter was issued for the year ended September 30, 1999.

Section I - Summary of Auditor's Reports

Report on Internal Control and Compliance Material to the Financial Statements

Our audit disclosed no material weaknesses nor reportable conditions in the internal controls over financial reporting. Our audit, also, disclosed no material instances of non-compliance with laws and regulations.

Section II - Financial Statement Findings

There were no findings for the year ended September 30, 1999.

Section III - Federal Awards Findings and Questioned Costs

There were no federal awards.

**Alexandria City Court
Summary Schedule of Prior Audit Findings
For the year ended September 30, 1999**

Section I - Internal Control and Compliance Material to the Financial Statements

There were no findings for the year ended September 30, 1998.

Section II - Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III -- Federal Awards Findings and Questioned Costs

There were no federal awards.