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WARD ONE CITY PARISH,  
Lafayette, Louisiana

ANNUAL FINANCIAL REPORT

As of and for the Year Ended June 30, 1957

98800079

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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 Jul 6 1959

WARD ONE CITY MANUAL  
 LEBESVILLE, LOUISIANA  
 GENERAL-PURPOSE FINANCIAL STATEMENTS

CONTENTS

	Exhibit	Page
UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS-GOVERNMENTAL ENTITY		3
FINANCIAL STATEMENTS:		
CONDENSED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP	A	4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE	B	5
STATEMENT OF REVENUES, EXPENDITURES AND CHARGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE - BUDGET (GROSS BASIS) AND ACTUAL	C	6
NOTES TO THE FINANCIAL STATEMENTS		7-13
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS		14-15
SCHEDULE OF FINDINGS AND QUESTIONED COSTS		16-17
SUPPLEMENTARY DATA -		
	Schedule	
ANALYSIS OF DISBURSEMENTS FROM BOND FUND (AGENCY)	1	18
MANAGEMENT'S SCHEDULE OF PRIOR YEAR FINDINGS	2	20
MANAGEMENT'S CORRECTIVE ACTION PLAN	3	23

# ELLIOTT & ASSOCIATES, INC.

*A Professional Accounting Corporation*

P. O. Box 1287

Leesville, Louisiana 71406-1287

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## UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS--GOVERNMENTAL ENTITY

### INDEPENDENT AUDITOR'S REPORT

Robert Payne, City Marshal  
Word One City Marshal of  
Leesville, Louisiana

I have audited the accompanying general-purpose financial statements of the Word One City Marshal of Leesville, Louisiana (the Marshal's Office), as of and for the year ended June 30, 1987, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Marshal's Office's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my 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. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Marshal's Office as of and for the year ended June 30, 1987, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 3, 1987, on my consideration of the Marshal's Office's internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the basic financial statements of the Marshal's office taken as a whole. The accompanying schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Elliot & Assoc. "APAC"  
Monroe, Louisiana  
December 8, 1993

**General Purpose Financial Statements  
(Combined Statements - Overview)**

WARD ONE CITY MARSHAL  
 Leesville, Louisiana  
 Combined Balance Sheet - All Fund Types and Account Group  
 June 30, 1997

	Governmental Fund Type	Fiduciary Fund Type
	Fund	General Agency
<b>ASSETS</b>		
Cash and cash equivalents (Note 3)	\$ 4,718	\$ 7,888
Due from other governments (Note 4)	368	---
Fixed assets (Note 5)	---	---
<b>Total assets</b>	<b>\$ 5,086</b>	<b>\$ 7,888</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities</b>		
Accounts payable	\$ 397	\$ ---
Payroll taxes payable	638	---
Due to other governments (Note 4)	---	---
Wards paid (Note 7)	---	1,888
<b>Total Liabilities</b>	<b>\$ 1,035</b>	<b>\$ 1,888</b>
<b>Fund Equity</b>		
Investment in general fixed assets (Note 5)	---	---
<b>Fund Balance</b>		
Unreserved - undesignated	\$ 4,051	---
<b>Total Fund Equity</b>	<b>\$ 4,051</b>	<b>---</b>
<b>Total Liabilities and fund equity</b>	<b>\$ 5,086</b>	<b>\$ 1,888</b>

The accompanying notes are an integral part of this statement.

Account Group	Total (Memorandum only)
General Fixed Assets	1583
\$ ---	\$ 86,370
---	160
45,234	45,234
<u>\$ 45,234</u>	<u>\$ 86,372</u>
\$ ---	\$ 160
---	838
---	---
---	9,800
---	<u>10,800</u>
45,234	45,234
---	6,882
<u>45,234</u>	<u>51,232</u>
<u>\$ 45,234</u>	<u>\$ 62,122</u>

WARD ONE CITY MARSHAL  
Lexington, Louisiana  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Fund Type  
For the Year Ended June 30, 1997

<b>Revenues</b>	
Court costs from Bond Fund	\$ 28,301
Intergovernmental	49,247
Interest	287
Other	T
Total revenues	<u>77,835</u>
<b>Expenditures</b>	
Current:	
General Government:	
Salaries	81,965
Payroll taxes	1,026
Auto expense	3,837
Telephone	1,848
office supplies and expense	2,912
Printing and copy services	1,848
Accounting	4,353
Insurance	7,187
Postage	695
Miscellaneous	261
Capital outlay	<u>---</u>
Total expenditures	<u>105,327</u>
Excess (deficiency) of revenues over (under) expenditures	(27,492)
Fund balance, beginning of year	<u>12,342</u>
Fund balance, end of year	<u>\$ (15,150)</u>

The accompanying notes are an integral part of this statement.



**HAACI ONE CITY PARISHAL**  
 Leesville, Louisiana  
 Governmental Fund Type  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget  
 (GARP Basis) and Actual  
 For the Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Grant funds from Bond Fund	\$ 28,000	\$ 28,311	\$ 311
Intergovernmental	28,000	89,247	(70,247)
Interest	705	787	82
Other	-----	7	7
Total revenues	<u>28,705</u>	<u>28,352</u>	<u>(353)</u>
<b>Expenditures</b>			
<b>Current</b>			
<b>General Government</b>			
Salaries	58,500	57,366	11,134
Payroll taxes	4,500	7,838	(3,338)
Auto expenses	4,800	3,837	963
Telephone	1,700	1,846	146
Office supplies and expense	2,000	2,892	(892)
Printing and copy services	1,800	1,848	(48)
Accounting	4,500	4,263	237
Insurance	2,800	2,147	(653)
Postage	400	381	19
Miscellaneous	400	363	37
<b>Capital outlay</b>	-----	-----	-----
<b>Total expenditures</b>	<u>84,200</u>	<u>85,332</u>	<u>(1,132)</u>
Excess (deficiency) of revenues over (under) expenditures	(5,495)	(7,980)	(1,100)
Fund balance, beginning of year	<u>18,248</u>	<u>18,248</u>	<u>-----</u>
Fund balance, end of year	<u>\$ 12,753</u>	<u>\$ 10,268</u>	<u>\$ 2,485</u>

The accompanying notes are an integral part of this statement.

**HARD ONE CITY MARSHAL**  
Louisville, Louisiana  
Notes to the Financial Statements  
June 30, 2007

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying general purpose financial statements of the ward one City Marshal of Louisville, Louisiana (the Marshal's office) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices of the Marshal's Office.

**A. Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Marshal includes all funds, account groups, activities, or centers, that are controlled by the Marshal as an independently elected parish official. As an independently elected parish official, the Marshal is solely responsible for the operations of his office, which include hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Accordingly, the Marshal is a separate governmental reporting entity. Certain units of local government over which the Marshal exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements. These units of government are considered separate reporting entities and issue general purpose financial statements separate from that of the Marshal.

**B. Fund Accounting**

The Marshal's Office uses funds and account groups to report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by aggregation transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. In this financial statement, funds are classified into two categories: governmental and fiduciary.

WARD ONE CITY MARSHAL  
Lapreville, Louisiana  
Notes to the Financial Statements  
June 30, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

**B. Fund Accounting (Continued)**

Each category, in turn, is divided into separate "fund types". The fund classifications and a description of each existing fund type follows:

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

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The only fiduciary fund of the Marshal's office is an agency fund used to record court costs, fines and bonds collected and subsequently expended, as ordered by the City Court. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. An account group is concerned only with the measurement of financial position and is not involved with measurement of results of operations. The only account group presently used by the Marshal's office is that for general fixed assets.

**HARD ONE CITY MARSHAL**  
Louisville, Louisiana  
**Notes to the Financial Statements**  
June 30, 1993

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(CONTINUED)**

**C. Basis of Accounting**

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

**D. Budgets**

Fund budget integration within the accounting records is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and any subsequent amendments. Appropriations lapse at year-end.

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

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

**F. Fixed Assets**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account group, and they are reported as expenditures in the general fund when purchased. No depreciation has been provided on general fixed assets. Fixed assets are recorded at historical cost except for those assets acquired before July, 1992 which are recorded at an estimated cost (\$3,378).

**WARD ONE CITY MARSHAL**  
Lafayette, Louisiana  
Notes to the Financial Statements  
June 30, 1997

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
(CONTINUED)

**G. Compensated Absences**

An employee may earn 10 days vacation per year. Vacation accrues on January 1 of each year. There was no accumulated unpaid vacation and sick leave at June 30, 1997.

**H. Cash Equivalents**

Cash includes accounts 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 Marshal 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.

**I. Total Columns on Statements**

Total columns on the 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.

**NOTE 4 - MARSHAL'S OFFICE OPERATION**

Louisiana Revised Statute 13:1889 provides that the City Judge may assess a sum not to exceed \$50 on all criminal cases in operation of the Marshal's Office. On traffic cases which are not contested, the City Court (Judge's Office) collects the Marshal's cost portion and remits it to the Marshal's Office for deposit in the General Fund. The Marshal's Office collects the court costs and fines on all other cases, which are deposited in the Marshal's Agency Bond Fund. Amounts are transferred out of the Bond Fund to the General Fund, the City Court (Judge's Office) and other applicable agencies.

**VERNON PARISH POLICE DEPARTMENT  
 LOOSEVILLE, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 1997**

**NOTE 2 - MARSHAL'S OFFICE OPERATION (Continued)**

The amounts received from the processing of criminal and traffic cases are used to pay the expenses of operating the Marshal's Office, including salaries except for the Marshal's salary. The City Marshal's salary is paid by the City of Looseville and the Police Jury of Vernon Parish.

The city of looseville provides office space to the Marshal's Office without charge.

**NOTE 3 - CASH AND CASH EQUIVALENTS**

Under the state law, the Marshal's office may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Marshal's Office may invest in United States Bonds, Treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 1997 the Marshal's Office has cash and cash equivalents (investments with a maturity date of 90 days or less) totaling \$16,518 as follows:

Demand deposits	\$ 16,518
Certificates of deposits	-----
	<b>\$ 16,518</b>

These deposits are stated at costs, which approximate market. 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 the amount on deposit with the fiscal agent. The securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank. Cash and cash equivalents (bank balances) at June 30, 1997, are secured as follows:

Bank balances	\$16,518
Federal deposit insurance	\$16,518

**MARD ONE CITY MARSHAL**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 June 30, 1997

**NOTE 4 - INTERGOVERNMENTAL RECEIVABLES, PAYABLES**

<u>Fund</u>	<u>Governmental Entity</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	Board Fund	\$ ---	\$ ---
General Fund	Leesville City Court	360	---
		<u>\$ 360</u>	<u>\$ ---</u>
Board Fund	Other governments	\$ ---	\$ ---
	General Fund	---	---
		<u>\$ ---</u>	<u>\$ ---</u>

**NOTE 5 - GENERAL FIXED ASSETS**

A summary of general fixed assets is shown below.

	<u>Balance</u> <u>Beginning</u> <u>of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>End</u> <u>of Year</u>
Office Equip.	\$ 13,567	\$ ---	\$ ---	\$13,567
Autom.	28,797	---	---	28,797
Radio Equip.	2,829	---	---	2,829
Total	<u>\$ 45,238</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$45,238</u>

**NOTE 6 - RETIREMENT COMMITMENTS**

All employees of the Marshal's Office are members of the Social Security system. The Marshal's Office has no liabilities other than amounts accrued in the financial statements for contributions into the system.

**NOTE 7 - BONDS POSTED**

Cash bonds posted by persons charged to appear before the Leesville City Court are deposited into the "Board Fund" (agency). These cash bonds remain in this account until ordered refunded or forfeited by the Court.

WARD ONE CITY MANUAL  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 June 30, 1997

**NOTE 8 - CHANGES IN AGENCY FUND ASSETS AND LIABILITIES**

AGENCY FUND	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Assets				
Cash	\$ 9,584	\$ 470,500	\$ 470,887	\$ 9,888
Liabilities				
Due to general fund	\$ 481	\$ ---	\$ 481	\$ ---
Bonds posted	8,428	470,500	469,888	9,888
Due to other governments	450	---	458	---
Total Liabilities	\$ 9,364	\$ 470,500	\$ 470,887	\$ 9,888



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W. Michael Hines, CPA

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Robert Ryan, City Marshal  
Ward One City Marshal of  
Lousville, Louisiana

I have audited the financial statements of the Ward One City Marshal of Lousville, Louisiana (the Marshal's Office) as of and for the year ended June 30, 1987, and have issued my report thereon dated December 8, 1987. I conducted my 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.

### Compliance

As part of obtaining reasonable assurance about whether the Marshal's Office's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards which is described as follows:

**Timing:** This audit report is not being issued within the six months of the close of its June 30, 1987 fiscal year-end. This is a violation of L.S.R.S. #24:513(A)(5)(c).

**Management Response:** The audit report is late because the audit firm had not completed its quality review within the prescribed time frame and therefore could not release the report until its review was completed and Legislative Auditor approval was obtained of the quality review report.

Internal Control Over Compliance.

In planning and performing my audit, I considered the Marshal's office's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control 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 accounts 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

*Elliott + Assoc. "APC"*

Bourville, Louisiana

December 4, 1997

Ward One City Marshal  
SCHEDULE OF FINDINGS AND QUESTIONS Contd.

For the Fiscal Year Ended June 30, 1997

I have audited the financial statements of Ward One City Marshal as of and for the year ended June 30, 1997, and have issued my report thereon dated December 4, 1997. I conducted my 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. My audit of the financial statements as of June 30, 1997 resulted in an unqualified opinion.

**Section 1 Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance  
Related to the Financial Statements**

**Internal Control**

Material Weaknesses  Yes  No  
Reportable Conditions  Yes  No

**Compliance**

Compliance Material to Financial  
Statements  Yes  No

**b. Federal Awards**

**Internal Control**

Material Weaknesses  Yes  No  N/A  
Reportable Conditions  Yes  No  N/A

**Type of Opinion On Compliance For Major Programs**

Unqualified  Qualified   
Disclaimer  Adverse   
N/A

Are their findings required to be reported in accordance with Circular  
A-133, Section .510(a)?

Yes  No  N/A

c. Identification of Major Programs

CFDA Number(s) Name of Federal Program

None

None

Is the threshold used to distinguish between Type A and Type B Programs: § N/A

Is the auditor a "low-risk" auditor, as defined by OMB Circular A-133?  Yes  No  N/A

**Section II Financial Statements Findings**

1997.3 Late Filing: This audit report is not being issued within the six months of the close of the June 30, 1997 fiscal year-end. This is a violation of SA N.S. #24:511(a)(3)(ii), but does not have any effect on the financial statements. All future reports should be issued within the required time frame.

**Section III Federal Award Findings and Questioned Costs**

N/A

See independent auditor's report.

WARD ONE CITY MARSHAL  
Louisville, Louisiana  
Supplemental Information Schedule  
As of and for the Year Ended June 30, 1997

FINANCIAL FUNDS - AGENCY FUNDS

**BOND FUND**

The Bond Fund measures bonds as a liability when they are received and the liability is adjusted accordingly when disposition is made by order of the City Court.

WASH COBE CITY MARSHAL  
 Leesville, Louisiana  
 Analysis of Disbursements from Bond Fund (Agency)  
 For the Year Ended June 30, 1993

Judge's office, City Court of Leesville	5 44,307
General Fund-City Marshall	53,438
City of Leesville	83,047
Town of New Mans	52,811
Vernon Parish Police Jury	3,400
Vernon Parish Sheriff Dept.	1,300
Indigent Defender Board	21,305
Louisiana Commission on Law Enforcement	9,213
Restitution	124,274
Crime Victims Reparation	18,598
Refunds	2,730
Supreme Court	4,250
Crime Lab	14,571
LES/HSCI	9,165
Other	5,388
	<u>\$462,668</u>

See independent auditor's report.

Ward Oss City Marshal  
SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended June 30, 1997

**SECTION I      INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II     INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AWARDS**

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

**SECTION III    MANAGEMENT LETTER**

There was no management letter with prior year audit report.

See independent auditor's report.

Hard Oak City Merckel  
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 1997

<b>SECTION I</b>	<b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT</b>
1997.3	Charlotte Hook, Clerk, will closely monitor the timely completion of the June 30, 1998 audit by December 31, 1998 and require the auditor to complete it in a timely fashion.
<b>SECTION II</b>	<b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>
	N/A
<b>SECTION III</b>	<b>MANAGEMENT LETTER</b>
	N/A

See independent auditor's report.